

**DISTRIBUTION OF
BUILD INDIANA FUND
AND
LOTTERY AND GAMING REVENUES**

**Fiscal Year Ending
June 30, 2010**

**Prepared by the
Indiana State Budget Agency**

Table of Contents
Distribution of Build Indiana Fund
And
Lottery and Gaming Revenues

Narrative:

Overview..... 2

Historical Expenditure Detail..... 6

Distribution Tables:

Figure 1: Sources and Uses: Build Indiana Fund FY 2010..... 13

Figure 2a: Disposition of Lottery and Gaming Revenues: FY 2010..... 14

Figure 2b: Disposition of Lottery and Gaming Revenues: Cumulative..... 15

Figure 3: Flowchart of Riverboat Admissions Tax Distribution..... 17

Figure 4: Flowchart of Riverboat Wagering Tax Distribution..... 18

Figure 5: Flowchart of Orange County Casino Tax Distribution..... 19

Figure 6: Flowchart of Slot Machine Wagering Tax from Racetracks 20

Figure 7: Flowchart of Distribution of 15% AGR to Horse Racing Industry 21

Table 1: Distribution of Build Indiana Fund by Expenditure Category:
FY 2010 and Cumulative FY 1989 through FY 2010 22

Table 2: Distribution of Build Indiana Fund:
FY 2010 and Cumulative FY 1989 through FY 2010 23

Table 3: Distribution of Admissions and Wagering Tax:
FY 2010 and Cumulative FY 1996 through FY 2010 43

Table 4: Distribution of Riverboat Admissions Tax to Local and State Units:
FY 2010 and Cumulative FY 1996 through FY 2010 44

Table 5: Distribution of Riverboat Wagering Tax to Local Units:
FY 2010 and Cumulative FY 1996 through FY 2010 45

Table 6: FY 2010 Distribution of Riverboat Wagering Tax Revenue Sharing 46

Distribution of Build Indiana Fund and Lottery and Gaming Revenues

Overview

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2010, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995, the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Projects Account within the existing Build Indiana Fund, which was established by the 1989 Lottery Act. P.L. 25-1995, required that revenues from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

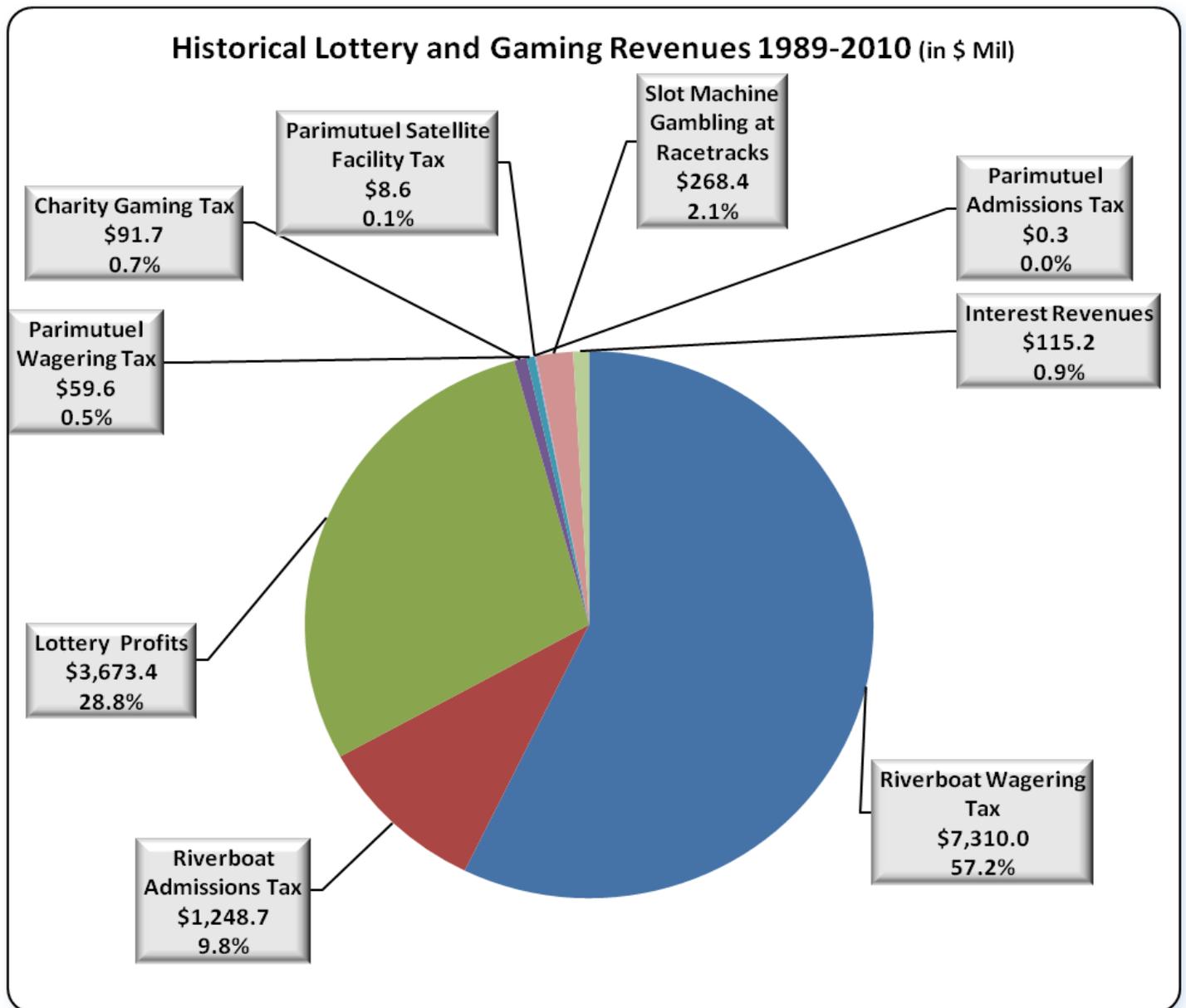
Through P.L. 186-2002 and P.L.192-2002(ss), the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002(ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among cities, towns and counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2002 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the state General Fund.

After \$60.0 million of lottery profits are transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the state General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$250.0 million cap. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants. *Figure 1* illustrates the sources of revenue and the "hierarchy" of distributions within the Build Indiana Fund.

L&G REVENUES AVAILABLE FOR DISTRIBUTION TO STATE AND LOCAL FUNDS:

| in \$ mil | <u>Up to</u> | | | | |
|-------------------------------------|--------------|-------------|-------------|-------------|-------------------|
| <u>Source</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>TOTAL</u> |
| Riverboat Wagering Tax | \$5,220.4 | \$729.8 | \$690.4 | \$669.3 | \$7,310.0 |
| Riverboat Admissions Tax | \$1,011.6 | \$81.2 | \$75.2 | \$80.9 | \$1,248.7 |
| Lottery Profits | \$3,082.0 | \$224.0 | \$183.4 | \$183.9 | \$3,673.4 |
| Charity Gaming Tax | \$72.2 | \$6.2 | \$7.4 | \$5.9 | \$91.7 |
| Parimutuel Wagering Tax | \$49.1 | \$3.7 | \$3.6 | \$3.1 | \$59.6 |
| Parimutuel Admissions Tax | \$0.3 | \$0.0 | \$0.0 | \$0.0 | \$0.3 |
| Parimutuel Satellite Facility Tax | \$6.8 | \$0.6 | \$0.6 | \$0.5 | \$8.6 |
| Slot Machine Gambling at Racetracks | \$0.0 | \$5.0 | \$122.4 | \$141.0 | \$268.4 |
| Interest Revenues | \$115.2 | \$0.0 | \$0.0 | \$0.0 | \$115.2 |
| TOTAL | | | | | \$12,776.1 |

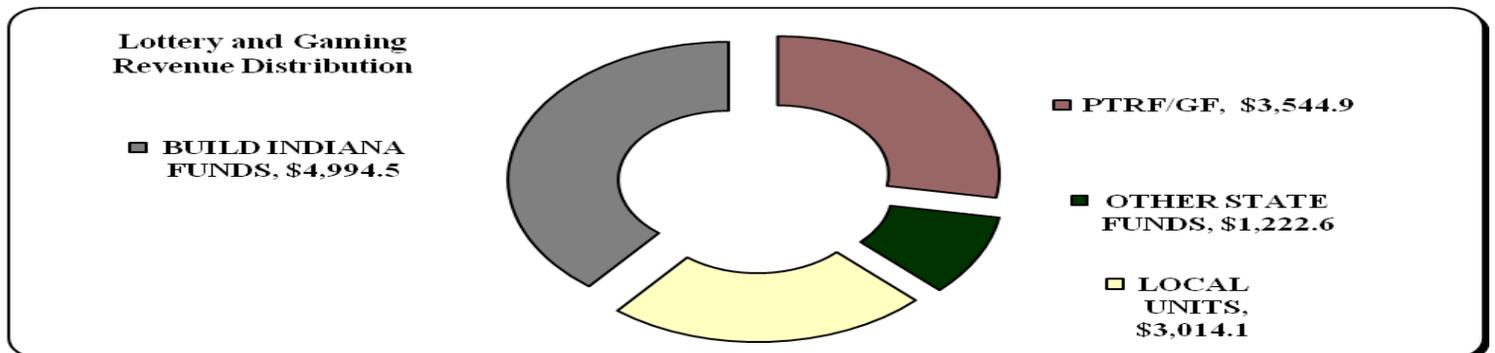
Note: This table does not include license fee revenue.



DISTRIBUTIONS OF LOTTERY & GAMING REVENUES:

| In \$ mil <i>Source</i> | <i>Receiving Fund</i> | <i>Up to</i> <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>TOTAL</u> |
|---|----------------------------------|-----------------------------|-------------|-------------|-------------|-------------------|
| Lottery Profits | Build Indiana Fund | \$2,221.3 | \$164.0 | \$123.4 | \$123.9 | \$2,632.7 |
| Riverboat Wagering Tax | Build Indiana Fund | \$1,824.5 | \$80.4 | \$121.4 | \$121.8 | \$2,148.1 |
| PariMutuel Wagering Tax | Build Indiana Fund | \$27.3 | \$1.5 | \$1.2 | \$1.3 | \$31.3 |
| Charity Gaming Tax | Build Indiana Fund | \$56.2 | \$4.0 | \$4.0 | \$3.0 | \$67.2 |
| BIF Fund Interest | Build Indiana Fund | \$115.2 | \$0.0 | \$0.0 | \$0.0 | \$115.2 |
| BUILD INDIANA FUND TOTAL | | | | | | \$4,994.5 |
| Riverboat Wagering Tax | Property Tax Rep Fund | \$2,122.1 | \$457.3 | \$185.3 | \$0.0 | \$2,764.6 |
| Riverboat Wagering Tax | General Fund | \$33.0 | \$0.0 | \$188.6 | \$372.0 | \$593.6 |
| Racetrack Slots Wagering Tax | General Fund | \$0.0 | \$0.0 | \$62.8 | \$120.8 | \$183.6 |
| Racetrack Share of 15% of AGR | General Fund | \$0.0 | \$0.0 | \$0.0 | \$3.0 | \$3.0 |
| PTRF/GF TOTAL | | | | | | \$3,544.9 |
| Lottery Profits | Teachers' Retirement Fund | \$522.6 | \$30.0 | \$30.0 | \$30.0 | \$612.6 |
| Lottery Profits | Help America Vote Fund | \$1.8 | \$0.0 | \$0.0 | \$0.0 | \$1.8 |
| Riverboat Wagering Tax | Gaming Commission Adm. | \$32.2 | \$3.8 | \$2.3 | \$1.8 | \$40.2 |
| Riverboat Wagering Tax | Adm Tax Hold Harmless | 50.2 | 13.6 | 15.1 | 4.3 | \$83.2 |
| Parimutuel Wagering Tax | Horse Racing Comm. Adm. | \$19.9 | \$2.0 | \$2.3 | \$1.7 | \$25.9 |
| Parimutuel Wagering Tax | Purdue Veterinary School | \$2.0 | \$0.2 | \$0.2 | \$0.2 | \$2.4 |
| Charity Gaming Tax | DOR/IGC Adm. | \$16.0 | \$2.2 | \$3.4 | \$2.9 | \$24.5 |
| Riverboat Admissions Tax | State Units | \$303.9 | \$24.1 | \$20.8 | \$25.3 | \$374.0 |
| Parimutuel Admissions Tax | General Fund | \$0.2 | \$0.0 | \$0.0 | \$0.0 | \$0.2 |
| Parimutuel Satellite Facility Tax | Livestock Ind Promotion Fund | \$3.4 | \$0.3 | \$0.3 | \$0.3 | \$4.3 |
| Parimutuel Satellite Facility Tax | State Fair Commission | \$3.4 | \$0.3 | \$0.3 | \$0.3 | \$4.3 |
| Racetrack Slots Wagering Tax | Property Tax Trust Fund | \$0.0 | \$5.0 | \$44.3 | \$0.0 | \$49.3 |
| OTHER STATE FUNDS TOTAL | | | | | | \$1,222.6 |
| Lottery Profits | Local Police/Fire Pension | \$336.3 | \$30.0 | \$30.0 | \$30.0 | \$426.3 |
| Riverboat Wagering Tax | Local Sharing (Non Casino Co.) | \$132.0 | \$33.0 | \$33.0 | \$33.0 | \$231.0 |
| Riverboat Wagering Tax | Local Distribution (with Casino) | \$910.2 | \$110.1 | \$109.6 | \$99.8 | \$1,229.8 |
| Riverboat Wagering Tax | Adm Hold Harmless To Locals | \$116.4 | \$31.6 | \$35.1 | \$36.5 | \$219.6 |
| Riverboat Admissions Tax | Local Units | \$707.6 | \$57.1 | \$54.4 | \$55.6 | \$874.7 |
| Parimutuel Admissions Tax | Local Units with Horse Tracks | \$0.2 | \$0.0 | \$0.0 | \$0.0 | \$0.2 |
| County Slots Wagering Tax | Local Units with Horse Tracks | \$0.0 | \$0.0 | \$11.5 | \$12.9 | \$24.4 |
| Supplemental Slots 1% Tax | Orange County Casino Owner | \$0.0 | \$0.0 | \$3.8 | \$4.3 | \$8.1 |
| LOCAL DISTRIBUTION TOTAL | | | | | | \$3,014.1 |
| TOTAL LOTTERY AND GAMING REVENUES TO STATE & LOCAL UNITS | | | | | | \$12,776.1 |

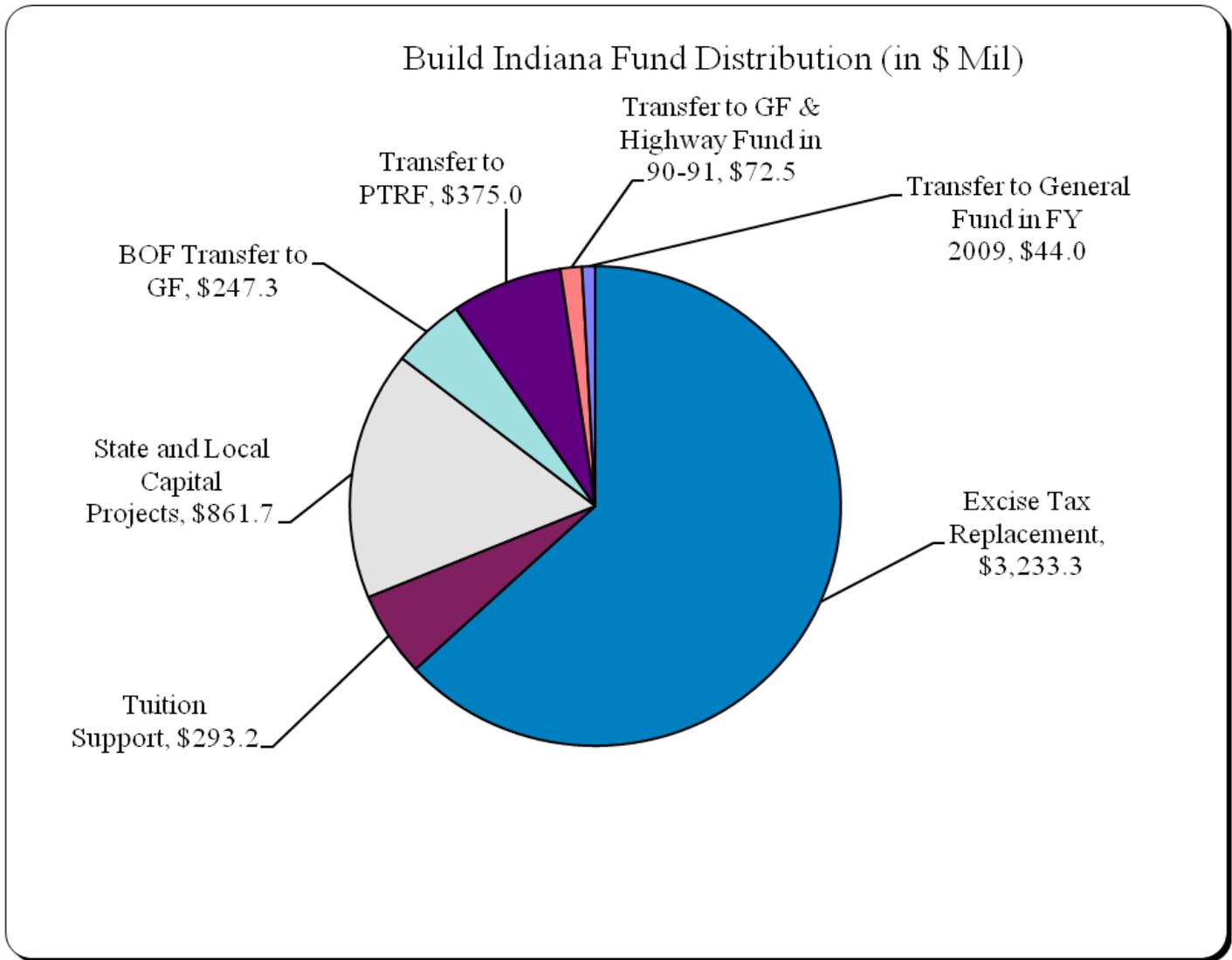
Local units also receive money deposited in the Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of \$135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. From 1989 through June 2010, the Build Indiana Fund has received \$5.13 billion in lottery and gaming revenues and transfers.



DETAIL OF DISTRIBUTIONS FROM BUILD INDIANA FUND:

Distributions from Build Indiana Fund for FY 2010 and cumulative since FY 1989

| in \$ mil | Up to | | | | |
|--|-------------|-------------|-------------|-------------|---------------------|
| Build Indiana Fund Distributions | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>TOTAL</u> |
| <i>Fund</i> | | | | | |
| Excise Tax Replacement Distribution | \$2,524.7 | \$236.2 | \$236.2 | \$236.2 | \$3,233.3 |
| Supplemental Tuition Support | \$293.2 | | | | \$293.2 |
| Build Indiana Fund State & Local Projects | \$832.5 | \$5.9 | \$8.0 | \$15.3 | \$861.7 |
| Board of Finance Transfer to the General Fund | \$247.3 | | | | \$247.3 |
| Property Tax Replacement Fund Transfer | \$375.0 | | | | \$375.0 |
| Transfer to General Fund & Highway Fund During 90-91 Recession | \$72.5 | | | | \$72.5 |
| Transfer to General Fund in FY 2009 | | | \$44.0 | | \$44.0 |
| TOTAL BUILD INDIANA FUND DISTRIBUTION | | | | | \$5,127.0 |



The highest priority from Build Indiana Fund distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L.186-2002 requires annual transfers from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account in the amount of \$236.2 Million for allocation to the counties based on each county's share of motor vehicle registrations. P.L. 260-1997 guarantees that if funds in the Build Indiana Fund are insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall. Any surplus remaining in the Build

Indiana Fund after the distributions to the Motor Vehicle Excise Tax Replacement Account may be distributed for state and local capital projects and other appropriations specified by the General Assembly.

For FY 2010, the funds remaining after the distribution for motor vehicle excise tax replacement were appropriated to the Indiana Technology Fund, Indiana Finance Authority and other local and state projects. Of the total \$5.130 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$5.127 billion has been distributed as described in this report. The other lottery and gaming revenues received by the state were deposited in state funds as illustrated above.

Figures 2a & 2b (pages 14 through 16) illustrate the disposition of lottery and gaming revenues in FY 2010 and cumulative since 1989. *Figures 3, 4, & 5* (pages 17 through 19) illustrate the riverboat admissions and wagering tax distribution plan. *Figures 6 & 7* (pages 20 & 21) illustrate the distribution of revenues from gambling games on racetracks. *Table 1* (page 22) summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2010 and shows cumulative distributions since FY 1989. *Table 2* (pages 23 through 42) details certain FY 2010 distributions on a county-by-county basis and shows cumulative distributions since FY 1989. *Tables 3, 4, 5, & 6* (pages 43 through 46) provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

Historical Expenditure Detail

1. Excise Tax Relief: The 1990 Lottery Act amendments reduced automobile excise taxes effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. Tuition Support: The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund: The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help reduce the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teachers' Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly transfer from lottery profits to the Pension Stabilization Fund of \$7.5 million, resulting in a \$30.0 million transfer each fiscal year. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L. 224-2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teachers' Retirement Fund for teachers covered by the 1996 account. The Teachers' Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

4. Police and Fire Pensions: The 1989 Lottery Act provided that annually, \$10.0 million of Hoosier lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31, 2008, police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the State of Indiana assumed responsibility for payments from the Old Plans, and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives \$30.0 million of lottery revenues. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2010. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Other State & Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002 the Governor officially froze all state and local projects, which had previously not been approved. \$63.8 million of Build Indiana Fund local project appropriated monies were transferred to the state General Fund. The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2010. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution

for the approved project to be made from the Build Indiana Fund. P.L. 182-2009(ss) appropriated a total of \$22.0 M from the Build Indiana Fund for the FY 2010-11 biennium for several state projects.

7. Indiana Technology Fund: P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the FY 1998-1999 biennium, P.L. 273-1999 appropriated \$76.0 million for the FY 2000-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the FY 2002-2003 biennium. The FY 2002-2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- \$4.0 million to the Intelnet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. For the FY 2004-2005 biennium, P.L. 224-2003 appropriated \$7.0 million for School and Library Internet Connection and \$2.5 million for the INSPIRE project. P.L. 246-2005 appropriated \$4.75 million for FY 2006 and \$4.75 million for FY 2007 for these projects. P.L. 234-2007 appropriated \$5.0 million for FY 2008 and \$5.0 million for FY 2009 for these projects. P.L. 182-2009(ss) appropriated \$4.3 million for FY 2010 and \$4.3 million for FY 2011 towards the technology fund projects. Actual distributions to the local entities in FY 2010 are reflected in *Table 1 and Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50.0 million for the FY 2000-2001 biennium and \$50.0 million for the FY 2002-2003 biennium. During FY 2002, the Budget Committee completed the approval for the \$50.0 million appropriated for the FY 2000-2001 biennium. In FY 2002, administrative costs up to \$700,000 were approved and distributed from the FY 2001 appropriation. In total, the 21st Century Research and Technology Fund has received disbursements amounting to \$50.7 million during FY1999-2004. In April of 2002, the FY 2002-2003 appropriation of \$49.3 million was transferred by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L. 192-2002 cancelled the FY 2002-2003 appropriation and instead appropriated \$15.0 million for FY 2003 and FY 2004 from the General Fund. The \$15.0 million appropriated for FY 2004 was cancelled and P.L. 246-2005 appropriated \$75.0 million for the FY 2005-2006 biennium from the "Tobacco Master Settlement Agreement."

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a \$20.0 million appropriation for the FY 2000-2001 biennium to provide digital conversion

grants to public television stations. \$4.0 million of the appropriation was transferred to the General Fund under the Governor's Deficit Management Plan. \$16.0 million was distributed between FY 2000 and FY 2003. Subsequently, the Budget Committee approved \$1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated \$10.0 million for the FY 2001-2002 biennium for Indiana University's Proton Therapy Center. The Center provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated \$5.0 million for the FY 2002-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. In FY 2005, the Budget Committee approved the appropriated amount for the program. The program received \$5.0 million in April of 2005 from the Build Indiana Fund.

13. Higher Education Technology: P.L. 291-2001 appropriated \$58.0 million for the FY 2002-2003 biennium for higher education technology projects. In April of 2002, \$29.0 million of this appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

14. Property Tax Replacement Fund & General Fund Transfers: P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003, another \$175.0 million was transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting January 2009, the wagering tax revenue is deposited in the state General Fund. The PTRF/GF received a total of \$3,325.2 million in excess riverboat wagering taxes between FY 2003 and FY 2010. The General Fund also received \$186.6 million in slot machine wagering tax from the two Indiana racetracks. Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 2*.

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat admissions and wagering tax distributions for FY 2010 and the cumulative amount since FY 1996. *Tables 4 and 5* present these distributions as received by specific state and local units.

Table 4 shows the distribution of riverboat admissions tax to local units in FY 2010 and cumulative from FY 1996. The tax is imposed on the patrons of the riverboats. The riverboat license holder collects and

remits the tax to the Department of Revenue. The admission tax monies are deposited in the state General Fund and distributed quarterly as follows:

1. For riverboats in Dearborn, Harrison, LaPorte, Ohio, Switzerland and Vanderburgh Counties:

\$1.00 to the “home dock” city or county in which boat is docked
\$1.00 to the county in which boat is docked
\$0.10 to the county convention and visitor bureau or promotion fund
\$0.15 to the State Fair Commission
\$0.10 to the Division of Mental Health and Addiction
\$0.65 to the Indiana Horse Racing Commission

2. For riverboats in Lake County:

\$1.00 to the “home dock” city or county in which boat is docked
\$1.00 to the county in which boat is docked
\$0.09 to the county convention and visitor bureau or promotion fund
(capped at 90% of FY 2002 level)
\$0.10 to the N.W Indiana Law Enforcement Training Center
(capped at 10% of the FY 2002 level provided to the Convention Bureau)
\$0.15 to the State Fair Commission
\$0.10 to the Division of Mental Health and Addiction
\$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L. 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. In FY 2010, the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen’s associations exceeded the guaranteed distribution to the IHRC. The IHRC portion of admissions tax was deposited in the state General Fund.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County casino.

Admissions tax revenues from the Orange County casino were distributed as follows in FY2010:

22% to Orange County
20% divided equally between French Lick and West Baden Springs
10% to the Orange County Development Commission
13% to the West Baden Historic Hotel Preservation and Maintenance Fund
5% to the town of Orleans
5% to the town of Paoli
25% to the Indiana Economic Development Corporation

P.L 234-2007 changed the Orange County casino admissions tax revenue distribution effective July 1, 2007. *Figure 5* provides the old and the new distribution plan. Distributions of admissions tax collected after June 30, 2010 were changed by P.L 96-2010. Those changes will be illustrated in the FY 2011 report.

Table 5 displays the riverboat wagering tax distributions to local units in FY 2010 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner’s license for riverboat gambling operations. Beginning July 1, 2002, the tax is paid on (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

| Taxable AGR Increment Earned July 1 to June 30 | Tax Rate on AGR Increment |
|--|---------------------------|
| \$25M and under | 15% |
| Over \$25M up to \$50M | 20% |
| Over \$50M up to \$75M | 25% |
| Over \$75M up to \$150M | 30% |
| Over \$150M up to \$600 M | 35% |
| Over \$600 M | 40% |

Effective July 1, 2007, P.L 233-2007 increased the wagering tax rate on AGR above \$600.0 million from 35% to 40% of the incremental AGR.

The Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the set aside for revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock. In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002(ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county’s FY 2002 distribution to be deposited in the state General Fund.

Wagering tax revenues from the Orange County casino were distributed as follows in FY 2010:

- 9% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 19% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 8% to the Orange County Development Commission
- 5% to the town of Orleans
- 5% to the town of Paoli
- 0.5% to the Orange County Visitors Bureau
- 37.5% to the General Fund

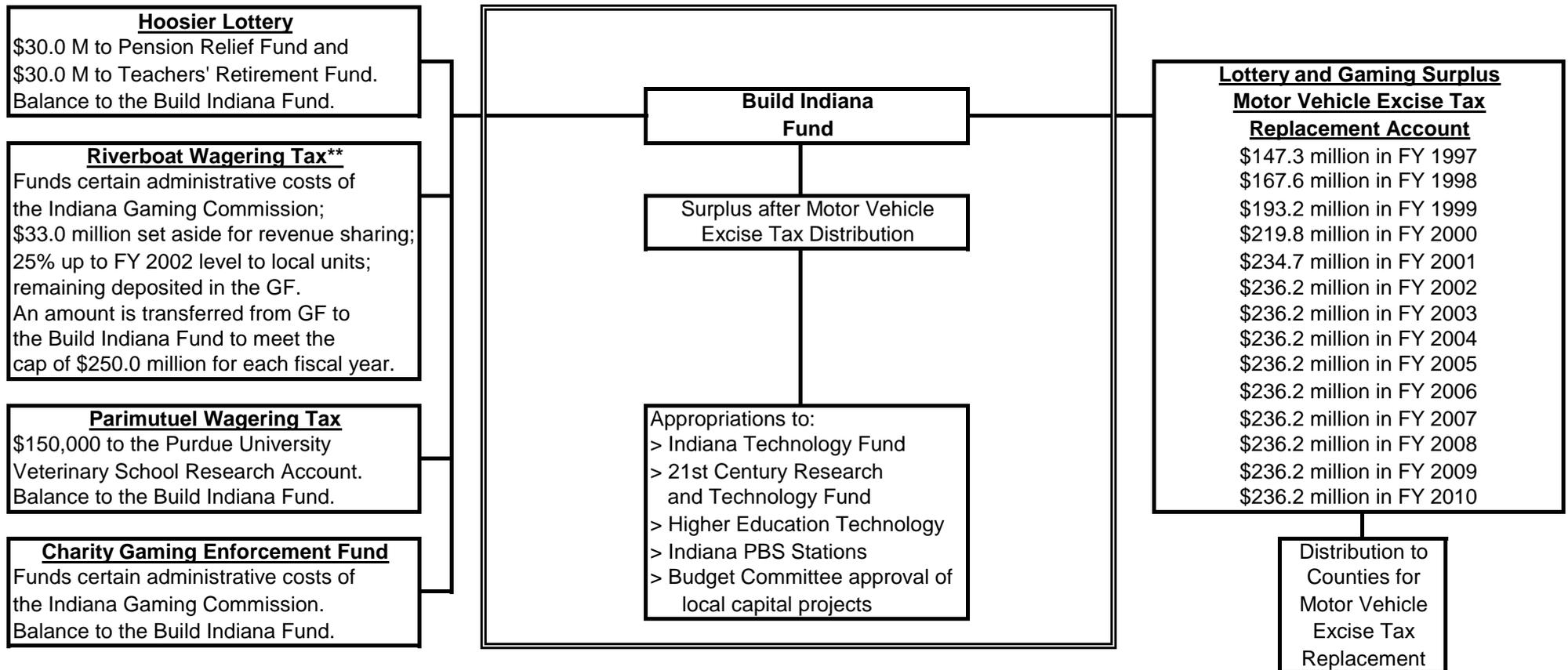
If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the General Fund. P.L. 234-2007 changed the Orange County casino wagering tax revenue distribution effective July 1, 2007. *Figure 5* provides the old and the new distribution plan. Distributions of wagering tax collected after June 30, 2010 were changed by P.L. 96-2010. Those changes will be illustrated in the FY 2011 report.

P.L. 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Figures 6 and 7* illustrate the distribution of revenues received by state and local units from these facilities. P.L. 233-2007 required each licensee to pay an initial licensing fee of \$250.0 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Reduction Trust Fund (PTRTF). The fund also receives Slot Machine Wagering Taxes. In FY 2008, \$305.0 million was deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L. 146-2008 changed all references to the Property Tax Relief Fund and the Property Tax Reduction Trust Fund in Indiana law to the State General Fund.

P.L. 95-2008 allowed pull tab, punchboard, tip board, winner takes all, and raffles in a tavern. It provided the Indiana Alcohol & Tobacco Commission (ATC) the authority to issue endorsements or licenses for retailing, distributing, and manufacturing Type II gambling games in Indiana. It sets an annual endorsement fee for a retailer at \$250 in the first year and an annual renewal fee based on the preceding year's adjusted gross revenue. The Act provided for a graduated fee for annual renewals of the retailer's endorsement. It specified 11 brackets based on the adjusted gross revenue received by the retailer. The fee ranges from \$50 for the lowest tier to \$26,000 for the highest tier. Any retailer with adjusted gross revenue of at least \$3 million is required to pay a renewal fee of \$26,000. The annual license fee is \$1,000 for a distributor and \$1,500 for a manufacturer. This law was effective starting FY 2009.

Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991(ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L.192-2002(ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003. The 2005 Budget Act is P.L. 246-2005, signed May 13, 2005. P.L. 91-2006 signed March 20, 2006. P.L. 233 & 234-2007 signed May 11, 2007. P.L. 146 & P.L. 95-2008 signed March 19, 2008, P.L. 142-2009(ss) signed May 12, 2009 and P.L. 182-2009(ss) signed June 30, 2009.

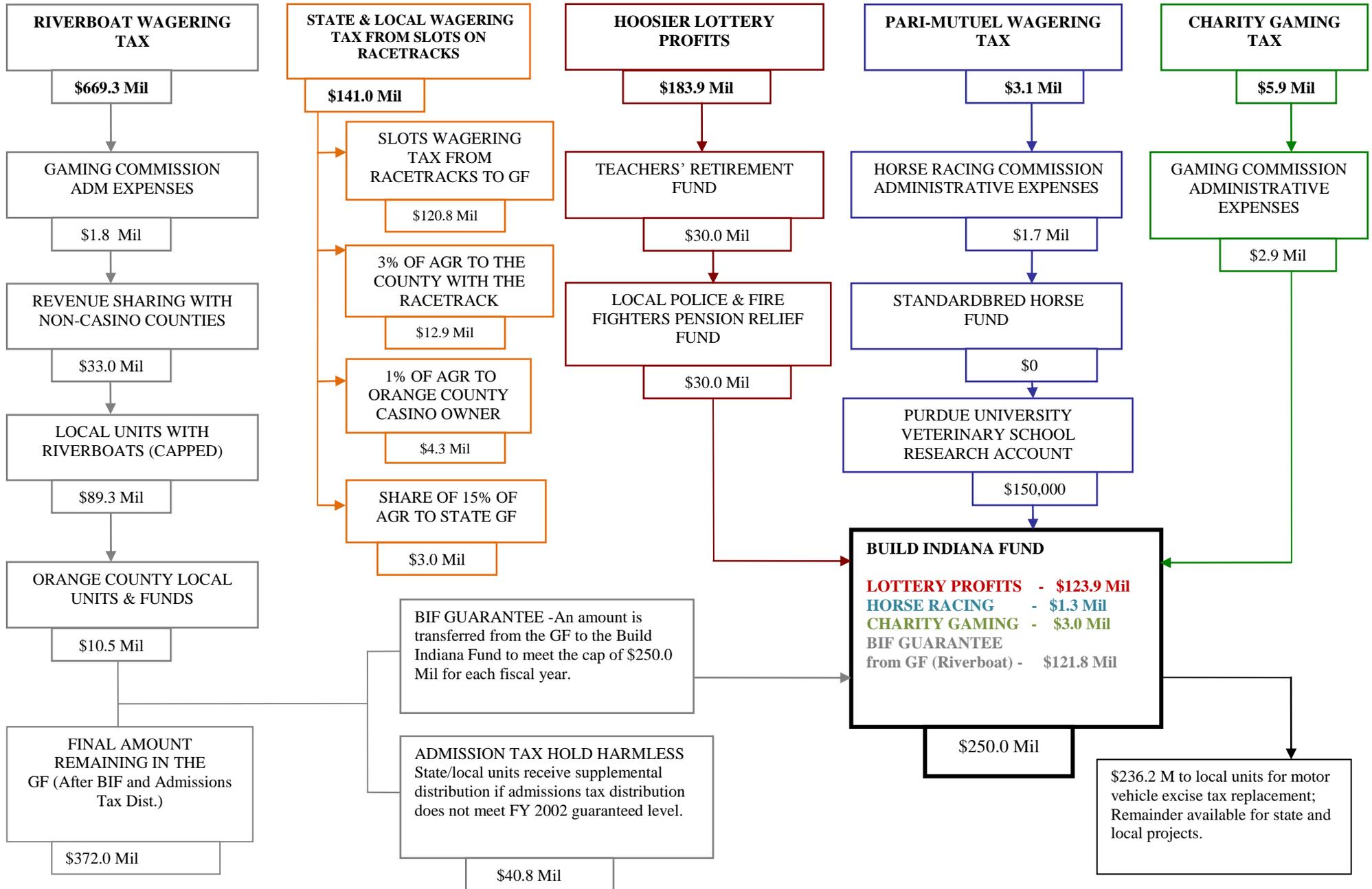
Figure 1
BUILD INDIANA FUND
Sources and Uses *



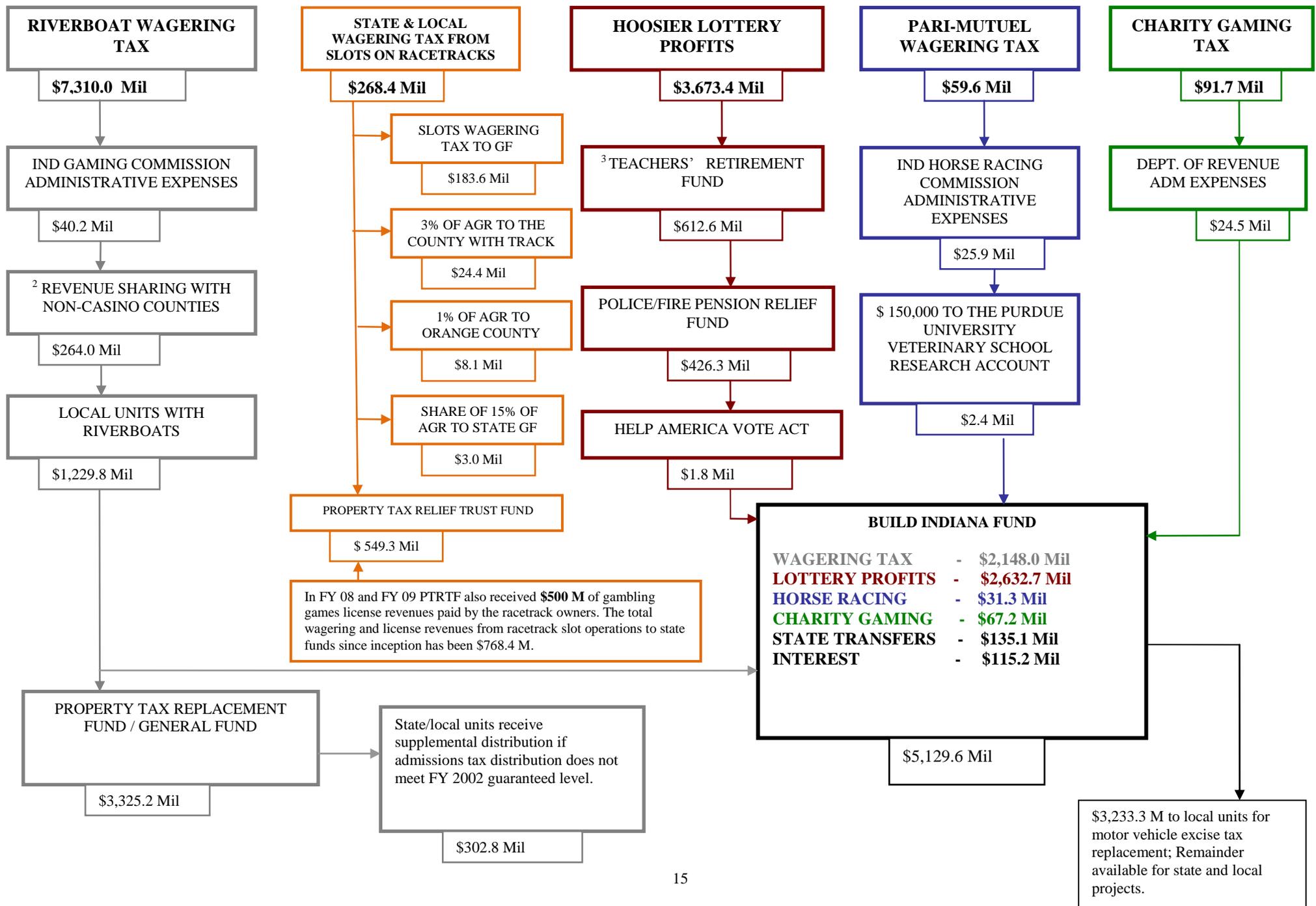
* Please refer to Figures 2a & 2b for disposition of lottery and gaming revenues.

** Please refer to Figures 3, 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Fig 2a: FY 2010 DISPOSITION OF LOTTERY AND GAMING REVENUES



¹Fig 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY1989-FY2010



¹ The chart above illustrates the historical total distribution of lottery and gaming revenues since the inception of each activity. The top most box of each type of activity represents the total revenue distributed through FY 2010. The corresponding flowchart presents the amount of revenue distributed to various accounts. The Build Indiana Fund, which receives most of the residual lottery and gaming revenues, also receives state transfers and interest revenues.

² Under P.L. 224-2003, the FY 2003 amount of \$33.0 M was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

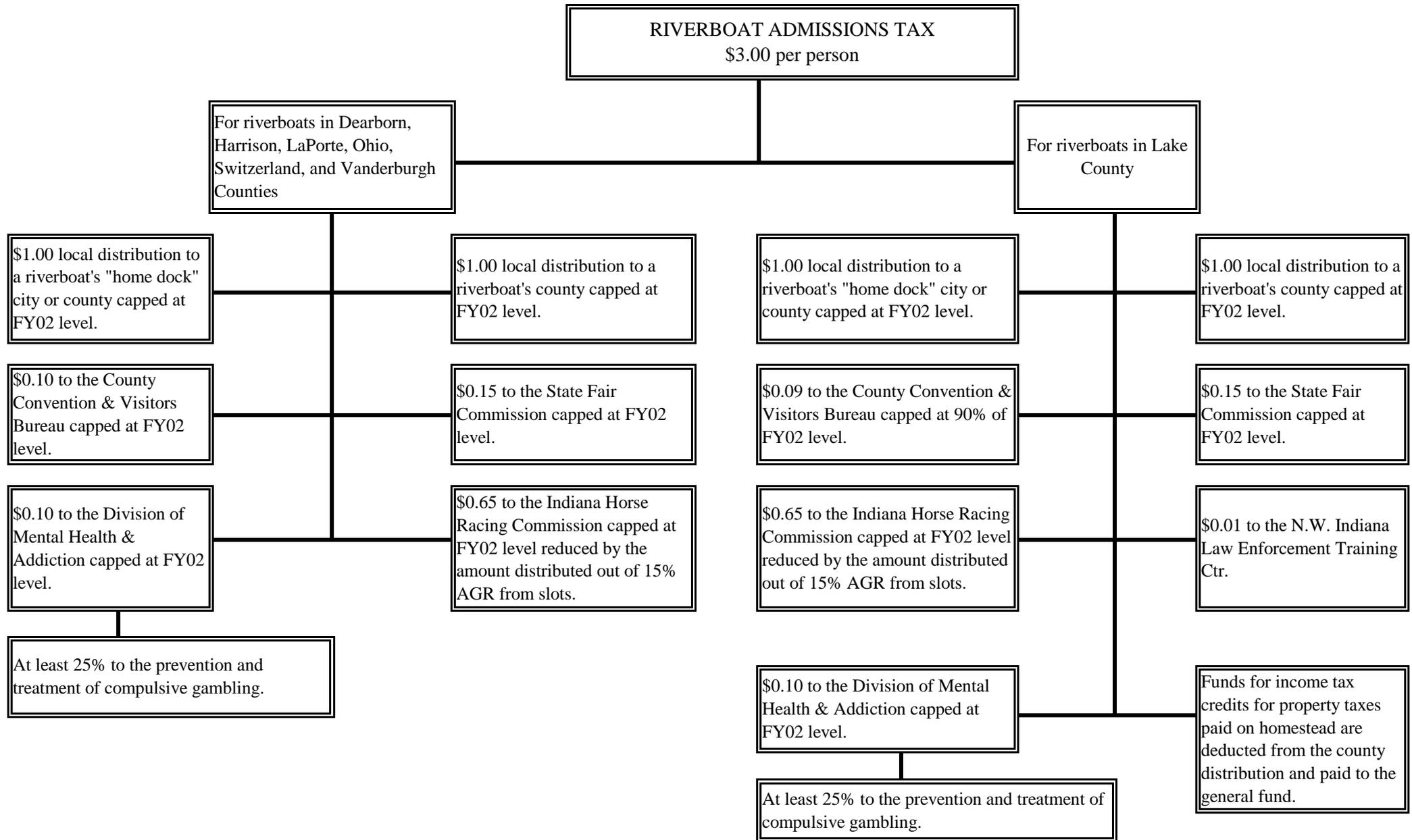
³ P.L. 224-2003 required the FY 04 & FY 05 \$30.0 M to TRF to be used to reduce the employer contribution of school corporations to TRF.

Listed below are other gaming taxes.

| TAX TYPE | DISTRIBUTION | TOTAL DIST. SINCE START OF OPERATIONS |
|------------------------------------|---|---------------------------------------|
| RIVERBOAT ADMISSIONS TAX | \$3 per patron collected and remitted by the licensee. The revenue is distributed to local and state units. | \$1,248.7 Mil* |
| PARI-MUTUEL ADMISSIONS TAX | \$0.20 per person on paid admission to a horse track or satellite facility. 50% to General Fund and 50% in equal share to city and county in which the facility is located. | \$0.3 Mil |
| PARI-MUTUEL SATELLITE FACILITY TAX | 0.5% of total wager made in a satellite facility. 50% to livestock industry promotion and development fund, and 50% to state fair commission. | \$8.6 Mil |

* Riverboat Admissions tax do not include the supplemental distribution made from wagering tax deposited in state GF. This amount is included in the wagering tax revenue distribution in the chart.

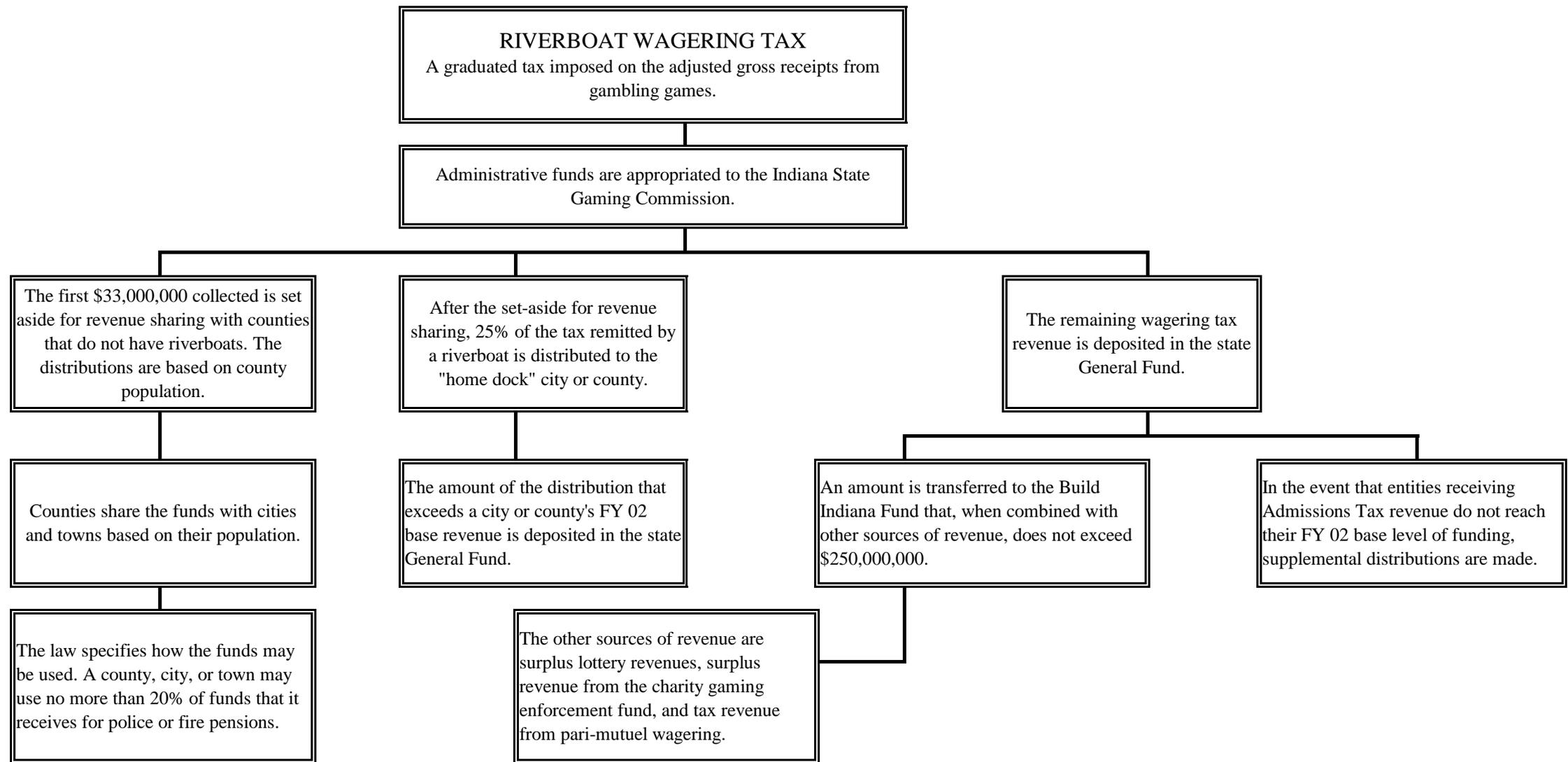
Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2010



Notes:

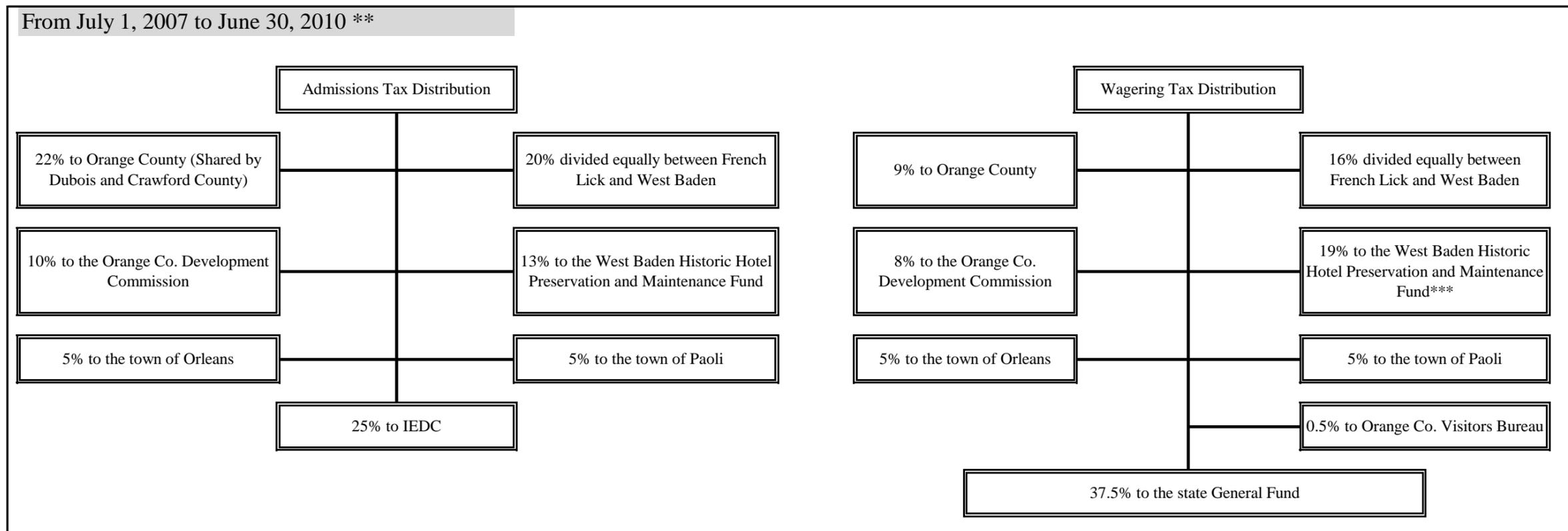
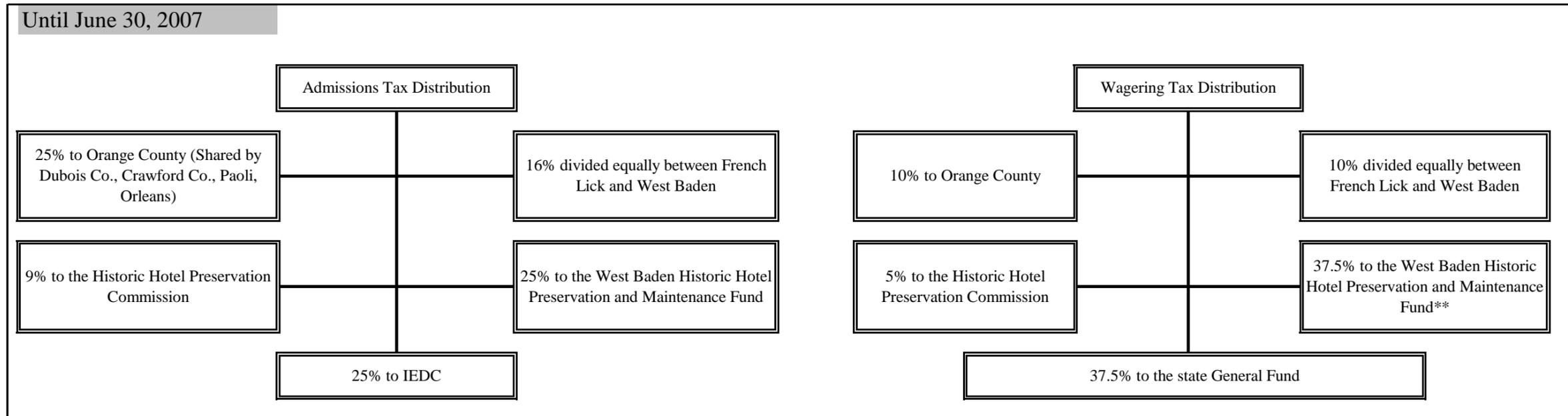
- (1) Distribution amounts in excess of an entity's FY02 base level of funding are paid to the State General Fund.
- (2) This chart does not show the distributions established for the Orange County riverboat. Please see figure 5.

Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2010



Notes: This chart does not show the distributions established for the Orange County riverboat. Please see figure 5.

**Figure 5
ORANGE COUNTY CASINO TAX DISTRIBUTIONS***



* French Lick Resort Casino started operations in Orange County in November 2006.

** Distributions of Admissions Tax collected after June 30, 2010 were changed by P.L. 96-2010. Those changes will be illustrated in FY 2011 report.

*** Once the balance in the fund exceeds \$20.0 M, this revenue must be distributed to the state General Fund.

FIGURE 6
FISCAL YEAR DISPOSITION OF SLOT MACHINE WAGERING TAXES & FEES FROM INDIANA RACETRACKS
FISCAL YEAR 2010

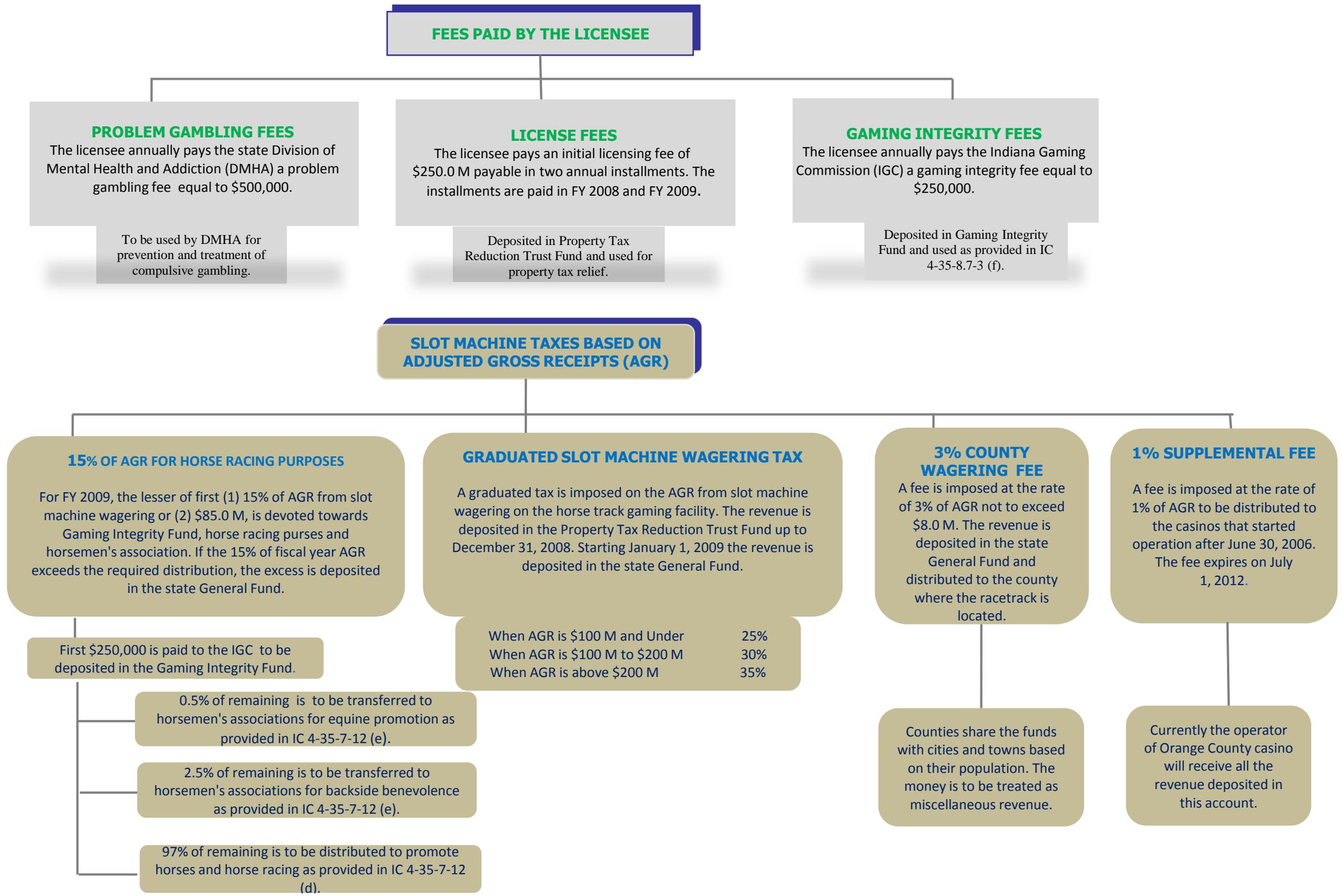
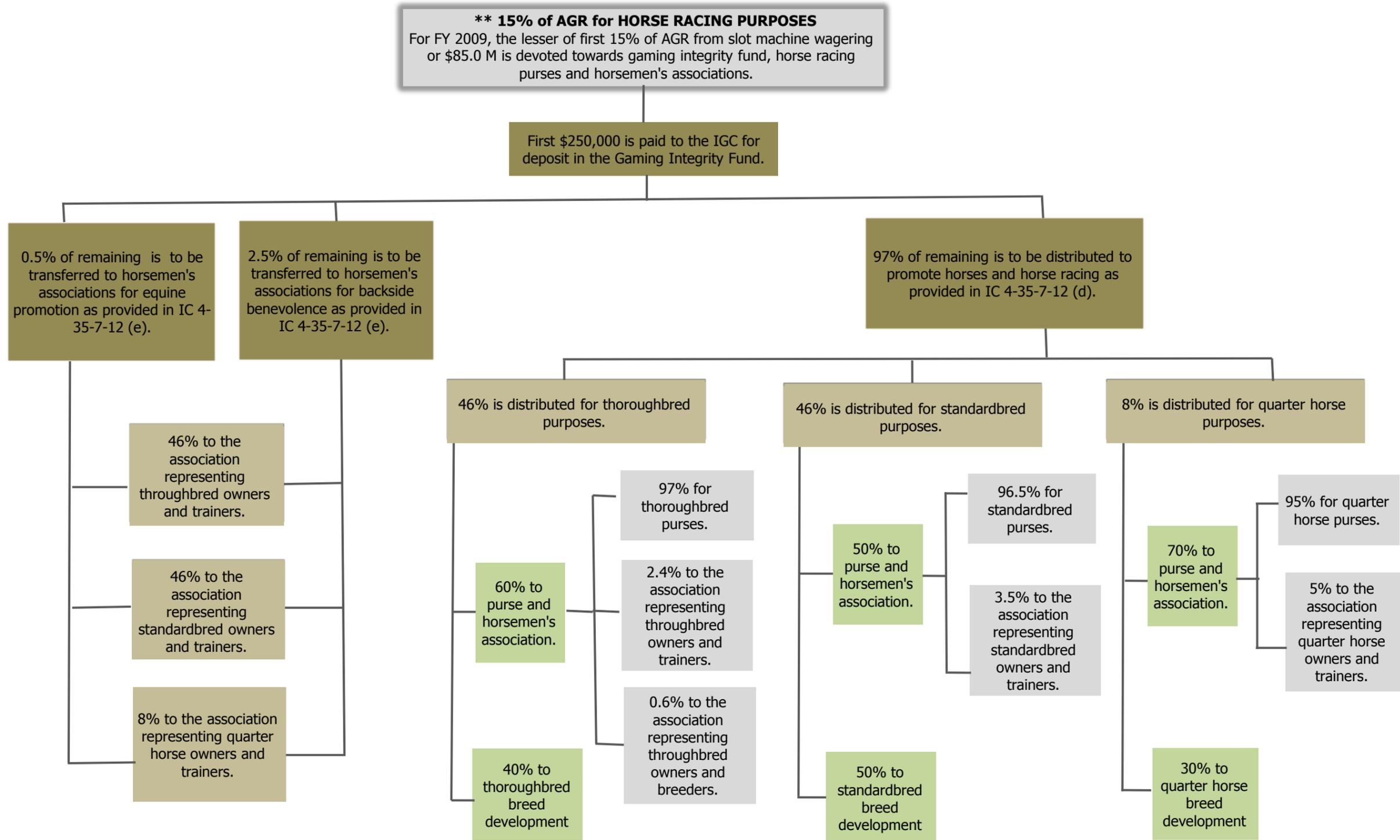


FIGURE 7
DISTRIBUTION OF 15% ADJUSTED GROSS RECEIPT FROM SLOT MACHINE WAGERING TO HORSE RACING INDUSTRY*
FISCAL YEAR 2010



Notes:

* Indiana Horse Racing Commission reports that \$57,474,641 was distributed in FY 2009 for the purposes listed in this figure.

** Starting FY 2010 and thereafter, IC 4-35-7-12 sets a different method of calculation for the distributions under this provision.

Table 1
Distribution of
Build Indiana Fund
Fiscal Year 2010
and Cumulative: FY 1989 through FY 2010
by Expenditure/Distribution Category

| in Dollars | Fiscal Year 2010 | Cumulative Total Fiscal Years 1989 - 2010 |
|---|-----------------------------|--|
| <u>State Totals by Expenditure/Distribution Category</u> | | |
| <i>Excise Tax Reduction</i> | 236,212,488 | 3,233,423,016 |
| <i>Supplemental Tuition Support</i> | | 293,207,699 |
| <i>City and Town Police and Fire Pensions</i> | 30,000,000 | 426,332,833 |
| <i>Job Creation and Economic Development</i> | | 30,000,000 |
| <i>Build Indiana Fund Local Projects</i> | | 408,023,074 |
| <i>Local Road and Street Account Distribution</i> | | 60,000,000 |
| <i>Indiana Technology Fund</i> | 4,300,000 | 197,224,295 |
| <i>Teachers' Retirement Fund pre-1996 Account</i> | 30,000,000 | 552,600,963 |
| <i>Teachers' Retirement Fund 1996 Account</i> | | 60,000,000 |
| <i>21st Century Research and Technology Fund</i> | | 50,699,998 |
| <i>Digital Television Conversion for Indiana PBS Stations</i> | | 17,879,380 |
| <i>Little Calumet River Basin Commission</i> | | 3,000,000 |
| <i>Indiana University Proton Therapy</i> | | 10,000,000 |
| <i>Purdue University-Nonotechnology</i> | | 5,000,000 |
| <i>Higher Education Technology</i> | | 29,000,000 |
| <i>Department of Natural Resources State Projects</i> | | 2,750,000 |
| <i>Indiana Department of Transportation Projects</i> | | 6,156,833 |
| <i>Stream Pollution Control Grants</i> | | 22,800,000 |
| <i>Other State & Local Distributions</i> | 11,011,369 | 19,271,622 |
| <i>Transfer to the General Fund</i> | | 291,304,622 |
| <i>Property Tax Replacement Fund Transfer</i> | | 375,000,000 |
| <i>1992-1993 Biennium Appropriations to the Highway Constructions Ac.</i> | | 72,500,000 |
| Grand Total - Build Indiana Fund Distributions | 311,523,857 | 6,166,174,335 |

NOTE:

This table illustrates the distributions from the Build Indiana Fund for FY 2010 and cumulative since 1989. As stated earlier in this report, \$5,127 M was distributed from the Build Indiana Fund between FY 1989 and FY 2010. It also includes the distributions of lottery profits deposited in the Teachers' Retirement Fund (TRF) and Public Employee Retirement Fund (PERF). \$616.6 M of lottery profits have been distributed from TRF. \$426.3 M in lottery profits have been distributed from PERF.

Table 2
Distribution of Build Indiana Fund
Fiscal Year 2010
and Cumulative: FY 1989 through FY 2010
by County

| Co. No. County Name | Fiscal Year 2010 | Cumulative Total Fiscal Years 1989 - 2010 |
|---|---------------------|---|
| <u>1 Adams</u> | | |
| <i>Excise Tax Reduction</i> | 850,152 | 12,935,197 |
| <i>Supplemental Tuition Support</i> | | 1,544,370 |
| <i>City and Town Police and Fire Pensions</i> | 61,797 | 759,481 |
| <i>Build Indiana Fund Local Projects</i> | | 2,012,831 |
| <i>Local Road and Street Account Distribution</i> | | 299,509 |
| <i>Indiana Technology Fund</i> | 26,357 | 1,262,467 |
| Total | <u>938,306</u> | <u>18,813,855</u> |
| <u>2 Allen</u> | | |
| <i>Excise Tax Reduction</i> | 12,283,200 | 174,404,086 |
| <i>Supplemental Tuition Support</i> | | 13,905,752 |
| <i>City and Town Police and Fire Pensions</i> | 2,088,129 | 26,260,976 |
| <i>Build Indiana Fund Local Projects</i> | | 17,722,238 |
| <i>Local Road and Street Account Distribution</i> | | 3,484,576 |
| <i>Indiana Technology Fund</i> | 20,957 | 5,420,540 |
| Total | <u>14,392,286</u> | <u>241,198,167</u> |
| <u>3 Bartholomew</u> | | |
| <i>Excise Tax Reduction</i> | 3,022,821 | 41,543,414 |
| <i>Supplemental Tuition Support</i> | | 3,277,832 |
| <i>City and Town Police and Fire Pensions</i> | 368,144 | 4,520,070 |
| <i>Job Creation and Economic Development</i> | | 2,266,667 |
| <i>Build Indiana Fund Local Projects</i> | | 7,324,741 |
| <i>Local Road and Street Account Distribution</i> | | 755,581 |
| <i>Indiana Technology Fund</i> | 15,955 | 1,664,502 |
| Total | <u>3,406,920</u> | <u>61,352,807</u> |
| <u>4 Benton</u> | | |
| <i>Excise Tax Reduction</i> | 322,635 | 4,573,237 |
| <i>Supplemental Tuition Support</i> | | 606,985 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 924,850 |
| <i>Local Road and Street Account Distribution</i> | | 96,453 |
| <i>Indiana Technology Fund</i> | 10,454 | 550,903 |
| Total | <u>333,089</u> | <u>6,752,428</u> |

5 Blackford

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 405,228 | 6,111,143 |
| <i>Supplemental Tuition Support</i> | | 812,813 |
| <i>City and Town Police and Fire Pensions</i> | 20,819 | 361,105 |
| <i>Build Indiana Fund Local Projects</i> | | 1,998,850 |
| <i>Local Road and Street Account Distribution</i> | | 148,169 |
| <i>Indiana Technology Fund</i> | 6,491 | 410,702 |
| Total | <u>432,538</u> | <u>9,842,782</u> |

6 Boone

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 2,876,220 | 34,380,896 |
| <i>Supplemental Tuition Support</i> | | 2,161,371 |
| <i>City and Town Police and Fire Pensions</i> | 73,429 | 732,347 |
| <i>Build Indiana Fund Local Projects</i> | | 2,778,109 |
| <i>Local Road and Street Account Distribution</i> | | 459,104 |
| <i>Indiana Technology Fund</i> | 40,783 | 1,544,449 |
| Total | <u>2,990,432</u> | <u>42,056,275</u> |

7 Brown

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 573,486 | 8,223,681 |
| <i>Supplemental Tuition Support</i> | | 740,722 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,169,221 |
| <i>Local Road and Street Account Distribution</i> | | 156,800 |
| <i>Indiana Technology Fund</i> | 11,603 | 500,900 |
| Total | <u>585,089</u> | <u>10,791,323</u> |

8 Carroll

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 763,157 | 10,941,733 |
| <i>Supplemental Tuition Support</i> | | 868,712 |
| <i>City and Town Police and Fire Pensions</i> | 4,495 | 67,479 |
| <i>Build Indiana Fund Local Projects</i> | | 702,161 |
| <i>Local Road and Street Account Distribution</i> | | 197,670 |
| <i>Indiana Technology Fund</i> | 13,709 | 630,984 |
| Total | <u>781,361</u> | <u>13,408,739</u> |

9 Cass

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,213,540 | 18,880,413 |
| <i>Supplemental Tuition Support</i> | | 2,260,380 |
| <i>City and Town Police and Fire Pensions</i> | 198,382 | 2,473,345 |
| <i>Build Indiana Fund Local Projects</i> | | 3,288,510 |
| <i>Local Road and Street Account Distribution</i> | | 396,142 |
| <i>Indiana Technology Fund</i> | 8,400 | 1,127,054 |
| <i>Wabash River Heritage</i> | | 243,877 |
| Total | <u>1,420,322</u> | <u>28,669,722</u> |

10 Clark

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 3,651,432 | 49,159,736 |
| <i>Supplemental Tuition Support</i> | | 4,914,248 |
| <i>City and Town Police and Fire Pensions</i> | 377,786 | 4,516,468 |
| <i>Build Indiana Fund Local Projects</i> | | 9,374,127 |
| <i>Local Road and Street Account Distribution</i> | | 949,229 |
| <i>Indiana Technology Fund</i> | 54,024 | 2,289,384 |
| Total | <u>4,083,242</u> | <u>71,203,193</u> |

11 Clay

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 902,852 | 12,470,499 |
| <i>Supplemental Tuition Support</i> | | 1,515,188 |
| <i>City and Town Police and Fire Pensions</i> | 36,587 | 579,877 |
| <i>Build Indiana Fund Local Projects</i> | | 1,697,778 |
| <i>Local Road and Street Account Distribution</i> | | 256,535 |
| <i>Indiana Technology Fund</i> | 11,774 | 790,493 |
| Total | <u>951,213</u> | <u>17,310,370</u> |

12 Clinton

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,090,128 | 16,119,926 |
| <i>Supplemental Tuition Support</i> | | 1,993,146 |
| <i>City and Town Police and Fire Pensions</i> | 161,946 | 2,477,339 |
| <i>Build Indiana Fund Local Projects</i> | | 1,730,231 |
| <i>Local Road and Street Account Distribution</i> | | 325,726 |
| <i>Indiana Technology Fund</i> | 25,122 | 1,273,746 |
| Total | <u>1,277,196</u> | <u>23,920,114</u> |

13 Crawford

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 261,036 | 3,846,549 |
| <i>Supplemental Tuition Support</i> | | 617,386 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,415,324 |
| <i>Local Road and Street Account Distribution</i> | | 100,059 |
| <i>Indiana Technology Fund</i> | 11,760 | 607,960 |
| Total | <u>272,796</u> | <u>6,587,278</u> |

14 Daviess

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 988,628 | 12,600,216 |
| <i>Supplemental Tuition Support</i> | | 1,350,582 |
| <i>City and Town Police and Fire Pensions</i> | 43,089 | 676,959 |
| <i>Build Indiana Fund Local Projects</i> | | 1,939,070 |
| <i>Local Road and Street Account Distribution</i> | | 244,935 |
| <i>Indiana Technology Fund</i> | 16,070 | 856,793 |
| Total | <u>1,047,787</u> | <u>17,668,555</u> |

15 Dearborn

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,915,412 | 25,163,602 |
| <i>Supplemental Tuition Support</i> | | 2,562,385 |
| <i>City and Town Police and Fire Pensions</i> | 32,841 | 398,842 |
| <i>Build Indiana Fund Local Projects</i> | | 1,422,109 |
| <i>Local Road and Street Account Distribution</i> | | 451,055 |
| <i>Indiana Technology Fund</i> | 24,390 | 1,807,215 |
| Total | <u>1,972,643</u> | <u>31,805,208</u> |

16 Decatur

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 876,710 | 12,495,853 |
| <i>Supplemental Tuition Support</i> | | 1,414,236 |
| <i>City and Town Police and Fire Pensions</i> | 47,469 | 664,764 |
| <i>Build Indiana Fund Local Projects</i> | | 2,326,311 |
| <i>Local Road and Street Account Distribution</i> | | 236,036 |
| <i>Indiana Technology Fund</i> | 14,353 | 819,612 |
| Total | <u>938,532</u> | <u>17,956,812</u> |

17 DeKalb

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,378,781 | 20,053,851 |
| <i>Supplemental Tuition Support</i> | | 2,151,930 |
| <i>City and Town Police and Fire Pensions</i> | 21,989 | 278,792 |
| <i>Build Indiana Fund Local Projects</i> | | 1,744,815 |
| <i>Local Road and Street Account Distribution</i> | | 411,037 |
| <i>Indiana Technology Fund</i> | 30,035 | 1,651,821 |
| Total | <u>1,430,805</u> | <u>26,292,245</u> |

18 Delaware

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 3,637,460 | 53,528,709 |
| <i>Supplemental Tuition Support</i> | | 6,006,536 |
| <i>City and Town Police and Fire Pensions</i> | 760,896 | 8,941,059 |
| <i>Build Indiana Fund Local Projects</i> | | 6,054,088 |
| <i>Local Road and Street Account Distribution</i> | | 1,188,054 |
| <i>Indiana Technology Fund</i> | 33,282 | 2,872,804 |
| Total | <u>4,431,638</u> | <u>78,591,251</u> |

19 Dubois

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,709,649 | 23,337,107 |
| <i>Supplemental Tuition Support</i> | | 1,955,731 |
| <i>City and Town Police and Fire Pensions</i> | 30,351 | 365,761 |
| <i>Build Indiana Fund Local Projects</i> | | 6,293,236 |
| <i>Local Road and Street Account Distribution</i> | | 368,240 |
| <i>Indiana Technology Fund</i> | 19,667 | 1,378,083 |
| Total | <u>1,759,667</u> | <u>33,698,158</u> |

20 Elkhart

| | | |
|---|------------------|--------------------|
| <i>Excise Tax Reduction</i> | 5,608,948 | 85,211,707 |
| <i>Supplemental Tuition Support</i> | | 7,963,125 |
| <i>City and Town Police and Fire Pensions</i> | 821,588 | 9,740,239 |
| <i>Build Indiana Fund Local Projects</i> | | 8,694,986 |
| <i>Local Road and Street Account Distribution</i> | | 1,747,760 |
| <i>Indiana Technology Fund</i> | 46,976 | 4,683,974 |
| Total | <u>6,477,512</u> | <u>118,041,790</u> |

21 Fayette

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 662,650 | 11,428,685 |
| <i>Supplemental Tuition Support</i> | | 1,546,130 |
| <i>City and Town Police and Fire Pensions</i> | 236,996 | 3,230,155 |
| <i>Build Indiana Fund Local Projects</i> | | 2,435,628 |
| <i>Local Road and Street Account Distribution</i> | | 270,661 |
| <i>Indiana Technology Fund</i> | 8,359 | 644,132 |
| Total | <u>908,005</u> | <u>19,555,391</u> |

22 Floyd

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 2,798,343 | 38,283,314 |
| <i>Supplemental Tuition Support</i> | | 3,413,799 |
| <i>City and Town Police and Fire Pensions</i> | 568,223 | 7,197,849 |
| <i>Build Indiana Fund Local Projects</i> | | 4,141,661 |
| <i>Local Road and Street Account Distribution</i> | | 704,153 |
| <i>Indiana Technology Fund</i> | 14,161 | 1,441,862 |
| Total | <u>3,380,727</u> | <u>55,182,639</u> |

23 Fountain

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 612,553 | 8,447,240 |
| <i>Supplemental Tuition Support</i> | | 1,035,238 |
| <i>City and Town Police and Fire Pensions</i> | 14,143 | 127,256 |
| <i>Build Indiana Fund Local Projects</i> | | 1,145,353 |
| <i>Local Road and Street Account Distribution</i> | | 174,038 |
| <i>Indiana Technology Fund</i> | 9,266 | 590,207 |
| Total | <u>635,962</u> | <u>11,519,332</u> |

24 Franklin

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 778,536 | 10,767,228 |
| <i>Supplemental Tuition Support</i> | | 988,045 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,330,000 |
| <i>Local Road and Street Account Distribution</i> | | 205,143 |
| <i>Indiana Technology Fund</i> | 7,333 | 609,135 |
| Total | <u>785,869</u> | <u>13,899,551</u> |

25 Fulton

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 717,209 | 10,356,822 |
| <i>Supplemental Tuition Support</i> | | 857,778 |
| <i>City and Town Police and Fire Pensions</i> | 14,281 | 180,009 |
| <i>Build Indiana Fund Local Projects</i> | | 1,377,539 |
| <i>Local Road and Street Account Distribution</i> | | 201,599 |
| <i>Indiana Technology Fund</i> | 26,374 | 781,621 |
| Total | <u>757,864</u> | <u>13,755,368</u> |

26 Gibson

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,306,506 | 17,486,008 |
| <i>Supplemental Tuition Support</i> | | 1,588,280 |
| <i>City and Town Police and Fire Pensions</i> | 59,219 | 746,770 |
| <i>Build Indiana Fund Local Projects</i> | | 2,437,421 |
| <i>Local Road and Street Account Distribution</i> | | 314,453 |
| <i>Indiana Technology Fund</i> | 30,754 | 1,125,221 |
| Total | <u>1,396,479</u> | <u>23,698,153</u> |

27 Grant

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 2,177,995 | 33,703,347 |
| <i>Supplemental Tuition Support</i> | | 4,577,783 |
| <i>City and Town Police and Fire Pensions</i> | 348,646 | 5,081,005 |
| <i>Build Indiana Fund Local Projects</i> | | 6,509,831 |
| <i>Local Road and Street Account Distribution</i> | | 775,967 |
| <i>Indiana Technology Fund</i> | 20,124 | 2,046,241 |
| Total | <u>2,546,765</u> | <u>52,694,174</u> |

28 Greene

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,124,602 | 14,733,807 |
| <i>Supplemental Tuition Support</i> | | 1,961,863 |
| <i>City and Town Police and Fire Pensions</i> | 26,719 | 466,700 |
| <i>Build Indiana Fund Local Projects</i> | | 1,563,302 |
| <i>Local Road and Street Account Distribution</i> | | 306,033 |
| <i>Indiana Technology Fund</i> | 21,101 | 1,762,786 |
| Total | <u>1,172,422</u> | <u>20,794,491</u> |

29 Hamilton

| | | |
|---|-------------------|--------------------|
| <i>Excise Tax Reduction</i> | 18,750,345 | 182,571,307 |
| <i>Supplemental Tuition Support</i> | | 6,261,205 |
| <i>City and Town Police and Fire Pensions</i> | 228,373 | 2,345,643 |
| <i>Build Indiana Fund Local Projects</i> | | 2,565,285 |
| <i>Local Road and Street Account Distribution</i> | | 1,625,835 |
| <i>Indiana Technology Fund</i> | 49,254 | 4,239,379 |
| Total | <u>19,027,972</u> | <u>199,608,654</u> |

30 Hancock

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 3,256,414 | 41,834,872 |
| <i>Supplemental Tuition Support</i> | | 2,809,927 |
| <i>City and Town Police and Fire Pensions</i> | 42,715 | 521,819 |
| <i>Build Indiana Fund Local Projects</i> | | 2,910,064 |
| <i>Local Road and Street Account Distribution</i> | | 575,438 |
| <i>Indiana Technology Fund</i> | 5,400 | 1,579,103 |
| Total | <u>3,304,529</u> | <u>50,231,223</u> |

31 Harrison

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,308,857 | 18,395,921 |
| <i>Supplemental Tuition Support</i> | | 1,934,236 |
| <i>Build Indiana Fund Local Projects</i> | | 1,381,596 |
| <i>Local Road and Street Account Distribution</i> | | 345,851 |
| <i>Indiana Technology Fund</i> | 19,476 | 1,427,945 |
| Total | <u>1,328,333</u> | <u>23,485,548</u> |

32 Hendricks

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 6,711,255 | 78,715,618 |
| <i>Supplemental Tuition Support</i> | | 4,619,002 |
| <i>City and Town Police and Fire Pensions</i> | 66,714 | 658,090 |
| <i>Job Creation and Economic Development</i> | | 3,930,485 |
| <i>Build Indiana Fund Local Projects</i> | | 3,667,655 |
| <i>Local Road and Street Account Distribution</i> | | 952,947 |
| <i>Indiana Technology Fund</i> | 61,110 | 2,946,526 |
| Total | <u>6,839,079</u> | <u>95,490,323</u> |

33 Henry

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,689,459 | 26,693,730 |
| <i>Supplemental Tuition Support</i> | | 2,919,814 |
| <i>City and Town Police and Fire Pensions</i> | 171,270 | 2,890,708 |
| <i>Build Indiana Fund Local Projects</i> | | 5,336,639 |
| <i>Local Road and Street Account Distribution</i> | | 540,849 |
| <i>Indiana Technology Fund</i> | 19,164 | 1,668,721 |
| Total | <u>1,879,893</u> | <u>40,050,461</u> |

34 Howard

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 3,593,038 | 55,890,390 |
| <i>Supplemental Tuition Support</i> | | 4,270,066 |
| <i>City and Town Police and Fire Pensions</i> | 910,866 | 11,521,603 |
| <i>Job Creation and Economic Development</i> | | 1,800,000 |
| <i>Build Indiana Fund Local Projects</i> | | 4,338,583 |
| <i>Local Road and Street Account Distribution</i> | | 915,100 |
| <i>Indiana Technology Fund</i> | 15,163 | 2,185,633 |
| Total | <u>4,519,067</u> | <u>80,921,375</u> |

35 Huntington

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,259,197 | 18,406,658 |
| <i>Supplemental Tuition Support</i> | | 2,100,520 |
| <i>City and Town Police and Fire Pensions</i> | 238,603 | 2,805,476 |
| <i>Build Indiana Fund Local Projects</i> | | 2,166,236 |
| <i>Local Road and Street Account Distribution</i> | | 373,281 |
| <i>Indiana Technology Fund</i> | 17,447 | 1,057,034 |
| Total | <u>1,515,247</u> | <u>26,909,205</u> |

36 Jackson

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,403,434 | 20,046,271 |
| <i>Supplemental Tuition Support</i> | | 2,021,485 |
| <i>City and Town Police and Fire Pensions</i> | 133,666 | 1,447,066 |
| <i>Build Indiana Fund Local Projects</i> | | 2,381,097 |
| <i>Local Road and Street Account Distribution</i> | | 397,801 |
| <i>Indiana Technology Fund</i> | 15,883 | 1,373,354 |
| Total | <u>1,552,983</u> | <u>27,667,074</u> |

37 Jasper

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,350,675 | 17,353,427 |
| <i>Supplemental Tuition Support</i> | | 1,166,268 |
| <i>City and Town Police and Fire Pensions</i> | | 2,830 |
| <i>Build Indiana Fund Local Projects</i> | | 2,584,771 |
| <i>Local Road and Street Account Distribution</i> | | 287,833 |
| <i>Indiana Technology Fund</i> | 15,420 | 937,320 |
| Total | <u>1,366,095</u> | <u>22,332,448</u> |

38 Jay

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 577,405 | 8,456,771 |
| <i>Supplemental Tuition Support</i> | | 1,310,482 |
| <i>City and Town Police and Fire Pensions</i> | 29,592 | 414,497 |
| <i>Build Indiana Fund Local Projects</i> | | 3,337,620 |
| <i>Local Road and Street Account Distribution</i> | | 221,516 |
| <i>Indiana Technology Fund</i> | 5,400 | 673,721 |
| Total | <u>612,397</u> | <u>14,414,607</u> |

39 Jefferson

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 995,127 | 14,360,988 |
| <i>Supplemental Tuition Support</i> | | 1,548,854 |
| <i>City and Town Police and Fire Pensions</i> | 61,088 | 588,616 |
| <i>Build Indiana Fund Local Projects</i> | | 1,426,048 |
| <i>Local Road and Street Account Distribution</i> | | 290,948 |
| <i>Indiana Technology Fund</i> | 3,360 | 928,986 |
| Total | <u>1,059,575</u> | <u>19,144,440</u> |

40 Jennings

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 752,991 | 11,055,243 |
| <i>Supplemental Tuition Support</i> | | 1,448,874 |
| <i>City and Town Police and Fire Pensions</i> | 12,731 | 189,897 |
| <i>Build Indiana Fund Local Projects</i> | | 1,668,570 |
| <i>Local Road and Street Account Distribution</i> | | 237,856 |
| <i>Indiana Technology Fund</i> | 7,200 | 1,155,933 |
| Total | <u>772,922</u> | <u>15,756,373</u> |

41 Johnson

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 5,885,612 | 76,591,319 |
| <i>Supplemental Tuition Support</i> | | 5,282,940 |
| <i>City and Town Police and Fire Pensions</i> | 146,563 | 1,515,334 |
| <i>Build Indiana Fund Local Projects</i> | | 5,658,191 |
| <i>Local Road and Street Account Distribution</i> | | 1,075,057 |
| <i>Indiana Technology Fund</i> | 101,080 | 3,085,054 |
| Total | <u>6,133,255</u> | <u>93,207,895</u> |

42 Knox

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,323,272 | 17,772,036 |
| <i>Supplemental Tuition Support</i> | | 2,024,017 |
| <i>City and Town Police and Fire Pensions</i> | 122,340 | 1,700,610 |
| <i>Build Indiana Fund Local Projects</i> | | 2,018,755 |
| <i>Local Road and Street Account Distribution</i> | | 371,615 |
| <i>Indiana Technology Fund</i> | 15,761 | 1,330,565 |
| <i>Wabash River Heritage</i> | | 295,391 |
| Total | <u>1,461,373</u> | <u>25,512,989</u> |

43 Kosciusko

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 2,672,798 | 37,695,286 |
| <i>Supplemental Tuition Support</i> | | 3,491,066 |
| <i>City and Town Police and Fire Pensions</i> | 80,888 | 908,060 |
| <i>Build Indiana Fund Local Projects</i> | | 9,791,504 |
| <i>Local Road and Street Account Distribution</i> | | 742,974 |
| <i>Indiana Technology Fund</i> | 27,349 | 2,381,935 |
| Total | <u>2,781,035</u> | <u>55,010,825</u> |

44 Lagrange

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 789,377 | 12,180,756 |
| <i>Supplemental Tuition Support</i> | | 1,256,041 |
| <i>City and Town Police and Fire Pensions</i> | | 1,136,250 |
| <i>Build Indiana Fund Local Projects</i> | | 7,352,372 |
| <i>Local Road and Street Account Distribution</i> | | 240,204 |
| <i>Indiana Technology Fund</i> | 14,351 | 838,818 |
| Total | <u>803,728</u> | <u>23,004,441</u> |

45 Lake

| | | |
|---|-------------------|--------------------|
| <i>Excise Tax Reduction</i> | 17,957,762 | 237,250,286 |
| <i>Supplemental Tuition Support</i> | | 29,080,529 |
| <i>City and Town Police and Fire Pensions</i> | 4,414,253 | 58,812,668 |
| <i>Build Indiana Fund Local Projects</i> | | 36,653,316 |
| <i>Local Road and Street Account Distribution</i> | | 4,694,735 |
| <i>Indiana Technology Fund</i> | 55,907 | 16,213,222 |
| Total | <u>22,427,922</u> | <u>382,704,756</u> |

46 LaPorte

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 4,007,764 | 57,361,990 |
| <i>Supplemental Tuition Support</i> | | 5,737,825 |
| <i>City and Town Police and Fire Pensions</i> | 654,995 | 7,439,936 |
| <i>Build Indiana Fund Local Projects</i> | | 13,576,449 |
| <i>Local Road and Street Account Distribution</i> | | 1,165,245 |
| <i>Indiana Technology Fund</i> | 21,330 | 2,776,958 |
| Total | <u>4,684,089</u> | <u>88,058,403</u> |

47 Lawrence

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,550,924 | 21,128,410 |
| <i>Supplemental Tuition Support</i> | | 4,154,805 |
| <i>City and Town Police and Fire Pensions</i> | 168,497 | 2,952,953 |
| <i>Build Indiana Fund Local Projects</i> | | 2,141,709 |
| <i>Local Road and Street Account Distribution</i> | | 437,640 |
| <i>Indiana Technology Fund</i> | 16,506 | 1,935,153 |
| Total | <u>1,735,927</u> | <u>32,750,669</u> |

48 Madison

| | | |
|---|------------------|--------------------|
| <i>Excise Tax Reduction</i> | 4,592,308 | 72,810,775 |
| <i>Supplemental Tuition Support</i> | | 7,182,410 |
| <i>City and Town Police and Fire Pensions</i> | 958,966 | 12,622,105 |
| <i>Build Indiana Fund Local Projects</i> | | 6,950,539 |
| <i>Local Road and Street Account Distribution</i> | | 1,400,432 |
| <i>Indiana Technology Fund</i> | 48,695 | 3,648,565 |
| Total | <u>5,599,969</u> | <u>104,614,826</u> |

49 Marion

| | | |
|---|-------------------|--------------------|
| <i>Excise Tax Reduction</i> | 30,843,325 | 458,555,287 |
| <i>Supplemental Tuition Support</i> | | 36,075,483 |
| <i>City and Town Police and Fire Pensions</i> | 8,078,031 | 97,874,728 |
| <i>Job Creation and Economic Development</i> | | 20,200,000 |
| <i>Build Indiana Fund Local Projects</i> | | 43,929,486 |
| <i>Local Road and Street Account Distribution</i> | | 9,015,621 |
| <i>Indiana Technology Fund</i> | 900,136 | 15,226,053 |
| Total | <u>39,821,492</u> | <u>680,876,658</u> |

50 Marshall

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,553,154 | 22,266,726 |
| <i>Supplemental Tuition Support</i> | | 2,728,044 |
| <i>City and Town Police and Fire Pensions</i> | 46,796 | 535,658 |
| <i>Build Indiana Fund Local Projects</i> | | 3,605,357 |
| <i>Local Road and Street Account Distribution</i> | | 437,700 |
| <i>Indiana Technology Fund</i> | 44,827 | 1,398,275 |
| Total | <u>1,644,777</u> | <u>30,971,759</u> |

51 Martin

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 336,618 | 4,573,707 |
| <i>Supplemental Tuition Support</i> | | 667,838 |
| <i>City and Town Police and Fire Pensions</i> | 2,119 | 90,633 |
| <i>Build Indiana Fund Local Projects</i> | | 1,457,910 |
| <i>Local Road and Street Account Distribution</i> | | 99,810 |
| <i>Indiana Technology Fund</i> | 6,300 | 653,873 |
| Total | <u>345,037</u> | <u>7,543,771</u> |

52 Miami

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,156,943 | 17,526,234 |
| <i>Supplemental Tuition Support</i> | | 2,341,833 |
| <i>City and Town Police and Fire Pensions</i> | 176,946 | 2,141,551 |
| <i>Build Indiana Fund Local Projects</i> | | 1,171,780 |
| <i>Local Road and Street Account Distribution</i> | | 352,708 |
| <i>Indiana Technology Fund</i> | 1,800 | 1,656,097 |
| Total | <u>1,335,689</u> | <u>25,190,203</u> |

53 Monroe

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 3,933,429 | 50,843,909 |
| <i>Supplemental Tuition Support</i> | | 3,711,526 |
| <i>City and Town Police and Fire Pensions</i> | 440,224 | 5,057,071 |
| <i>Build Indiana Fund Local Projects</i> | | 5,421,195 |
| <i>Local Road and Street Account Distribution</i> | | 1,006,252 |
| <i>Indiana Technology Fund</i> | | 1,614,471 |
| Total | <u>4,373,653</u> | <u>67,654,424</u> |

54 Montgomery

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,257,232 | 17,952,770 |
| <i>Supplemental Tuition Support</i> | | 1,765,798 |
| <i>City and Town Police and Fire Pensions</i> | 128,021 | 1,624,814 |
| <i>Build Indiana Fund Local Projects</i> | | 2,499,023 |
| <i>Local Road and Street Account Distribution</i> | | 359,012 |
| <i>Indiana Technology Fund</i> | 8,550 | 1,127,534 |
| Total | <u>1,393,803</u> | <u>25,328,951</u> |

55 Morgan

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 2,747,472 | 37,996,691 |
| <i>Supplemental Tuition Support</i> | | 3,493,479 |
| <i>City and Town Police and Fire Pensions</i> | 55,766 | 684,712 |
| <i>Build Indiana Fund Local Projects</i> | | 2,618,383 |
| <i>Local Road and Street Account Distribution</i> | | 630,692 |
| <i>Indiana Technology Fund</i> | 14,858 | 1,792,629 |
| Total | <u>2,818,096</u> | <u>47,216,585</u> |

56 Newton

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 584,516 | 7,852,645 |
| <i>Supplemental Tuition Support</i> | | 878,432 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 2,492,988 |
| <i>Local Road and Street Account Distribution</i> | | 150,822 |
| <i>Indiana Technology Fund</i> | 9,000 | 705,196 |
| Total | <u>593,516</u> | <u>12,080,083</u> |

57 Noble

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,356,782 | 20,377,267 |
| <i>Supplemental Tuition Support</i> | | 2,324,521 |
| <i>City and Town Police and Fire Pensions</i> | 23,265 | 311,894 |
| <i>Build Indiana Fund Local Projects</i> | | 3,366,326 |
| <i>Local Road and Street Account Distribution</i> | | 410,072 |
| <i>Indiana Technology Fund</i> | 31,968 | 1,351,133 |
| Total | <u>1,412,015</u> | <u>28,141,214</u> |

58 Ohio

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 206,768 | 2,891,411 |
| <i>Supplemental Tuition Support</i> | | 345,335 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 325,067 |
| <i>Local Road and Street Account Distribution</i> | | 54,612 |
| <i>Indiana Technology Fund</i> | 4,500 | 379,009 |
| Total | <u>211,268</u> | <u>3,995,434</u> |

59 Orange

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 641,704 | 8,583,310 |
| <i>Supplemental Tuition Support</i> | | 1,105,941 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,075,568 |
| <i>Local Road and Street Account Distribution</i> | | 173,183 |
| <i>Indiana Technology Fund</i> | 10,440 | 960,838 |
| Total | <u>652,144</u> | <u>11,898,840</u> |

60 Owen

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 640,998 | 8,973,111 |
| <i>Supplemental Tuition Support</i> | | 1,012,737 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,138,709 |
| <i>Local Road and Street Account Distribution</i> | | 186,703 |
| <i>Indiana Technology Fund</i> | 5,040 | 837,082 |
| Total | <u>646,038</u> | <u>12,148,341</u> |

61 Parke

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 531,050 | 7,665,457 |
| <i>Supplemental Tuition Support</i> | | 823,801 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 895,100 |
| <i>Local Road and Street Account Distribution</i> | | 147,344 |
| <i>Indiana Technology Fund</i> | 3,510 | 774,722 |
| Total | <u>534,560</u> | <u>10,306,423</u> |

62 Perry

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 581,118 | 8,282,036 |
| <i>Supplemental Tuition Support</i> | | 1,181,805 |
| <i>City and Town Police and Fire Pensions</i> | 17,054 | 166,416 |
| <i>Build Indiana Fund Local Projects</i> | | 3,009,321 |
| <i>Local Road and Street Account Distribution</i> | | 172,988 |
| <i>Indiana Technology Fund</i> | 15,264 | 948,185 |
| Total | <u>613,436</u> | <u>13,760,751</u> |

63 Pike

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 444,860 | 5,982,741 |
| <i>Supplemental Tuition Support</i> | | 505,836 |
| <i>City and Town Police and Fire Pensions</i> | 1,184 | 25,614 |
| <i>Build Indiana Fund Local Projects</i> | | 1,446,943 |
| <i>Local Road and Street Account Distribution</i> | | 122,469 |
| <i>Indiana Technology Fund</i> | | 372,696 |
| Total | <u>446,044</u> | <u>8,456,300</u> |

64 Porter

| | | |
|---|------------------|--------------------|
| <i>Excise Tax Reduction</i> | 7,522,974 | 94,326,965 |
| <i>Supplemental Tuition Support</i> | | 7,357,227 |
| <i>City and Town Police and Fire Pensions</i> | 352,320 | 3,666,192 |
| <i>Build Indiana Fund Local Projects</i> | | 14,525,888 |
| <i>Local Road and Street Account Distribution</i> | | 1,461,558 |
| <i>Indiana Technology Fund</i> | 64,145 | 3,775,295 |
| Total | <u>7,939,439</u> | <u>125,113,124</u> |

65 Posey

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,148,862 | 15,282,760 |
| <i>Supplemental Tuition Support</i> | | 1,078,029 |
| <i>City and Town Police and Fire Pensions</i> | 27,044 | 379,049 |
| <i>Build Indiana Fund Local Projects</i> | | 3,836,183 |
| <i>Local Road and Street Account Distribution</i> | | 255,932 |
| <i>Indiana Technology Fund</i> | 21,300 | 997,264 |
| Total | <u>1,197,206</u> | <u>21,829,216</u> |

66 Pulaski

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 487,031 | 6,802,356 |
| <i>Supplemental Tuition Support</i> | | 728,182 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 765,154 |
| <i>Local Road and Street Account Distribution</i> | | 131,620 |
| <i>Indiana Technology Fund</i> | 11,264 | 623,255 |
| Total | <u>498,295</u> | <u>9,050,568</u> |

67 Putnam

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,191,990 | 17,044,092 |
| <i>Supplemental Tuition Support</i> | | 1,906,393 |
| <i>City and Town Police and Fire Pensions</i> | 30,401 | 427,985 |
| <i>Build Indiana Fund Local Projects</i> | | 1,008,802 |
| <i>Local Road and Street Account Distribution</i> | | 301,888 |
| <i>Indiana Technology Fund</i> | 23,090 | 1,302,576 |
| Total | <u>1,245,481</u> | <u>21,991,736</u> |

68 Randolph

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 802,970 | 11,487,361 |
| <i>Supplemental Tuition Support</i> | | 1,668,326 |
| <i>City and Town Police and Fire Pensions</i> | 145,314 | 1,489,639 |
| <i>Build Indiana Fund Local Projects</i> | | 2,661,659 |
| <i>Local Road and Street Account Distribution</i> | | 284,140 |
| <i>Indiana Technology Fund</i> | 10,818 | 1,107,991 |
| Total | <u>959,102</u> | <u>18,699,116</u> |

69 Ripley

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 944,577 | 13,590,632 |
| <i>Supplemental Tuition Support</i> | | 1,578,663 |
| <i>City and Town Police and Fire Pensions</i> | 8,574 | 92,033 |
| <i>Build Indiana Fund Local Projects</i> | | 1,844,623 |
| <i>Local Road and Street Account Distribution</i> | | 271,557 |
| <i>Indiana Technology Fund</i> | 19,955 | 1,281,578 |
| Total | <u>973,106</u> | <u>18,659,086</u> |

70 Rush

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 589,162 | 8,656,888 |
| <i>Supplemental Tuition Support</i> | | 875,492 |
| <i>City and Town Police and Fire Pensions</i> | 41,180 | 607,447 |
| <i>Build Indiana Fund Local Projects</i> | | 2,178,572 |
| <i>Local Road and Street Account Distribution</i> | | 176,896 |
| <i>Indiana Technology Fund</i> | 2,700 | 425,883 |
| Total | <u>633,042</u> | <u>12,921,178</u> |

71 St Joseph

| | | |
|---|-------------------|--------------------|
| <i>Excise Tax Reduction</i> | 8,585,632 | 127,586,283 |
| <i>Supplemental Tuition Support</i> | | 11,357,557 |
| <i>City and Town Police and Fire Pensions</i> | 1,481,988 | 24,105,894 |
| <i>Job Creation and Economic Development</i> | | 1,802,848 |
| <i>Build Indiana Fund Local Projects</i> | | 17,129,849 |
| <i>Local Road and Street Account Distribution</i> | | 2,752,812 |
| <i>Indiana Technology Fund</i> | 25,493 | 3,554,764 |
| Total | <u>10,093,113</u> | <u>188,290,007</u> |

72 Scott

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 646,576 | 9,509,544 |
| <i>Supplemental Tuition Support</i> | | 1,391,995 |
| <i>City and Town Police and Fire Pensions</i> | 21,882 | 474,662 |
| <i>Build Indiana Fund Local Projects</i> | | 1,609,145 |
| <i>Local Road and Street Account Distribution</i> | | 224,154 |
| <i>Indiana Technology Fund</i> | 6,720 | 1,156,197 |
| Total | <u>675,178</u> | <u>14,365,696</u> |

73 Shelby

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,562,768 | 22,679,485 |
| <i>Supplemental Tuition Support</i> | | 2,330,442 |
| <i>City and Town Police and Fire Pensions</i> | 115,961 | 1,780,839 |
| <i>Build Indiana Fund Local Projects</i> | | 2,393,104 |
| <i>Local Road and Street Account Distribution</i> | | 437,052 |
| <i>Indiana Technology Fund</i> | 14,654 | 1,409,027 |
| Total | <u>1,693,383</u> | <u>31,029,949</u> |

74 Spencer

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 811,323 | 10,847,733 |
| <i>Supplemental Tuition Support</i> | | 976,669 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,101,606 |
| <i>Local Road and Street Account Distribution</i> | | 191,145 |
| <i>Indiana Technology Fund</i> | 14,850 | 2,681,529 |
| Total | <u>826,173</u> | <u>15,798,682</u> |

75 Starke

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 771,075 | 10,500,095 |
| <i>Supplemental Tuition Support</i> | | 1,470,095 |
| <i>City and Town Police and Fire Pensions</i> | 7,448 | 83,668 |
| <i>Build Indiana Fund Local Projects</i> | | 906,622 |
| <i>Local Road and Street Account Distribution</i> | | 229,963 |
| <i>Indiana Technology Fund</i> | 6,060 | 1,235,342 |
| Total | <u>784,583</u> | <u>14,425,786</u> |

76 Steuben

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,145,304 | 17,009,973 |
| <i>Supplemental Tuition Support</i> | | 1,783,827 |
| <i>City and Town Police and Fire Pensions</i> | 32,002 | 301,957 |
| <i>Build Indiana Fund Local Projects</i> | | 2,130,945 |
| <i>Local Road and Street Account Distribution</i> | | 324,721 |
| <i>Indiana Technology Fund</i> | 22,009 | 946,150 |
| Total | <u>1,199,315</u> | <u>22,497,572</u> |

77 Sullivan

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 758,272 | 9,688,142 |
| <i>Supplemental Tuition Support</i> | | 1,007,727 |
| <i>City and Town Police and Fire Pensions</i> | 29,252 | 482,871 |
| <i>Build Indiana Fund Local Projects</i> | | 4,511,937 |
| <i>Local Road and Street Account Distribution</i> | | 188,783 |
| <i>Indiana Technology Fund</i> | | 640,758 |
| Total | <u>787,524</u> | <u>16,520,219</u> |

78 Switzerland

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 278,440 | 3,947,326 |
| <i>Supplemental Tuition Support</i> | | 507,129 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 657,500 |
| <i>Local Road and Street Account Distribution</i> | | 71,077 |
| <i>Indiana Technology Fund</i> | | 559,112 |
| Total | <u>278,440</u> | <u>5,742,144</u> |

79 Tippecanoe

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 5,734,787 | 73,342,549 |
| <i>Supplemental Tuition Support</i> | | 4,744,209 |
| <i>City and Town Police and Fire Pensions</i> | 730,006 | 8,723,764 |
| <i>Build Indiana Fund Local Projects</i> | | 6,730,858 |
| <i>Local Road and Street Account Distribution</i> | | 1,259,151 |
| <i>Indiana Technology Fund</i> | 6,739 | 2,124,077 |
| <i>Wabash River Heritage</i> | | 387,816 |
| Total | <u>6,471,532</u> | <u>97,312,424</u> |

80 Tipton

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 744,874 | 11,253,216 |
| <i>Supplemental Tuition Support</i> | | 942,435 |
| <i>City and Town Police and Fire Pensions</i> | 35,260 | 440,548 |
| <i>Build Indiana Fund Local Projects</i> | | 826,990 |
| <i>Local Road and Street Account Distribution</i> | | 178,910 |
| <i>Indiana Technology Fund</i> | 25,478 | 684,582 |
| Total | <u>805,612</u> | <u>14,326,680</u> |

81 Union

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 226,052 | 3,341,012 |
| <i>Supplemental Tuition Support</i> | | 476,805 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 634,969 |
| <i>Local Road and Street Account Distribution</i> | | 71,595 |
| <i>Indiana Technology Fund</i> | 4,774 | 405,504 |
| Total | <u>230,826</u> | <u>4,929,886</u> |

82 Vanderburgh

| | | |
|---|------------------|--------------------|
| <i>Excise Tax Reduction</i> | 6,603,673 | 91,374,583 |
| <i>Supplemental Tuition Support</i> | | 6,736,476 |
| <i>City and Town Police and Fire Pensions</i> | 1,660,119 | 19,754,694 |
| <i>Build Indiana Fund Local Projects</i> | | 14,149,632 |
| <i>Local Road and Street Account Distribution</i> | | 1,753,660 |
| <i>Indiana Technology Fund</i> | 37,232 | 2,742,594 |
| Total | <u>8,301,024</u> | <u>136,511,639</u> |

83 Vermillion

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 624,456 | 8,256,435 |
| <i>Supplemental Tuition Support</i> | | 821,648 |
| <i>City and Town Police and Fire Pensions</i> | 13,812 | 244,773 |
| <i>Build Indiana Fund Local Projects</i> | | 2,358,659 |
| <i>Local Road and Street Account Distribution</i> | | 172,774 |
| <i>Indiana Technology Fund</i> | 10,320 | 750,835 |
| Total | <u>648,588</u> | <u>12,605,124</u> |

84 Vigo

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 3,384,400 | 46,856,413 |
| <i>Supplemental Tuition Support</i> | | 5,189,654 |
| <i>City and Town Police and Fire Pensions</i> | 603,775 | 7,974,219 |
| <i>Build Indiana Fund Local Projects</i> | | 6,502,648 |
| <i>Local Road and Street Account Distribution</i> | | 1,037,591 |
| <i>Indiana Technology Fund</i> | 15,332 | 1,952,966 |
| <i>Wabash River Heritage</i> | | 314,989 |
| Total | <u>4,003,507</u> | <u>69,828,480</u> |

85 Wabash

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,066,223 | 16,417,369 |
| <i>Supplemental Tuition Support</i> | | 2,093,298 |
| <i>City and Town Police and Fire Pensions</i> | 169,725 | 2,003,200 |
| <i>Build Indiana Fund Local Projects</i> | | 1,062,538 |
| <i>Local Road and Street Account Distribution</i> | | 352,648 |
| <i>Indiana Technology Fund</i> | 15,592 | 1,179,204 |
| <i>Wabash River Heritage</i> | | 190,967 |
| Total | <u>1,251,540</u> | <u>23,299,225</u> |

86 Warren

| | | |
|---|----------------|------------------|
| <i>Excise Tax Reduction</i> | 354,837 | 4,663,439 |
| <i>Supplemental Tuition Support</i> | | 393,816 |
| <i>City and Town Police and Fire Pensions</i> | | 0 |
| <i>Build Indiana Fund Local Projects</i> | | 1,094,839 |
| <i>Local Road and Street Account Distribution</i> | | 84,747 |
| <i>Indiana Technology Fund</i> | | 334,857 |
| <i>Wabash River Heritage</i> | | 243,742 |
| Total | <u>354,837</u> | <u>6,815,440</u> |

87 Warrick

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 2,619,504 | 32,753,557 |
| <i>Supplemental Tuition Support</i> | | 2,332,781 |
| <i>City and Town Police and Fire Pensions</i> | 30,921 | 439,442 |
| <i>Build Indiana Fund Local Projects</i> | | 2,456,742 |
| <i>Local Road and Street Account Distribution</i> | | 506,942 |
| <i>Indiana Technology Fund</i> | 34,310 | 1,359,905 |
| Total | <u>2,684,735</u> | <u>39,849,368</u> |

88 Washington

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 826,947 | 11,656,377 |
| <i>Supplemental Tuition Support</i> | | 1,495,951 |
| <i>City and Town Police and Fire Pensions</i> | 26,784 | 314,210 |
| <i>Build Indiana Fund Local Projects</i> | | 1,442,079 |
| <i>Local Road and Street Account Distribution</i> | | 244,659 |
| <i>Indiana Technology Fund</i> | 10,422 | 1,079,160 |
| Total | <u>864,153</u> | <u>16,232,435</u> |

89 Wayne

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,939,470 | 29,188,239 |
| <i>Supplemental Tuition Support</i> | | 4,069,959 |
| <i>City and Town Police and Fire Pensions</i> | 511,029 | 7,180,943 |
| <i>Build Indiana Fund Local Projects</i> | | 9,665,453 |
| <i>Local Road and Street Account Distribution</i> | | 749,923 |
| <i>Indiana Technology Fund</i> | 16,590 | 2,292,539 |
| Total | <u>2,467,089</u> | <u>53,147,056</u> |

90 Wells

| | | |
|---|----------------|-------------------|
| <i>Excise Tax Reduction</i> | 916,581 | 13,251,804 |
| <i>Supplemental Tuition Support</i> | | 1,605,390 |
| <i>City and Town Police and Fire Pensions</i> | 32,807 | 346,463 |
| <i>Build Indiana Fund Local Projects</i> | | 2,716,190 |
| <i>Local Road and Street Account Distribution</i> | | 279,153 |
| <i>Indiana Technology Fund</i> | 9,480 | 896,440 |
| <i>Wabash River Heritage</i> | | 62,976 |
| Total | <u>958,868</u> | <u>19,158,416</u> |

91 White

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 943,671 | 13,182,715 |
| <i>Supplemental Tuition Support</i> | | 1,520,307 |
| <i>City and Town Police and Fire Pensions</i> | 36,846 | 388,377 |
| <i>Build Indiana Fund Local Projects</i> | | 1,509,660 |
| <i>Local Road and Street Account Distribution</i> | | 262,157 |
| <i>Indiana Technology Fund</i> | 25,823 | 1,176,387 |
| Total | <u>1,006,340</u> | <u>18,039,604</u> |

92 Whitley

| | | |
|---|------------------|-------------------|
| <i>Excise Tax Reduction</i> | 1,226,205 | 16,688,345 |
| <i>Supplemental Tuition Support</i> | | 2,298,835 |
| <i>City and Town Police and Fire Pensions</i> | 26,060 | 389,776 |
| <i>Build Indiana Fund Local Projects</i> | | 4,062,612 |
| <i>Local Road and Street Account Distribution</i> | | 304,925 |
| <i>Indiana Technology Fund</i> | 18,101 | 1,202,849 |
| Total | <u>1,270,366</u> | <u>24,947,342</u> |

State Subtotal - Distributions to Counties

| | | |
|--|--------------------|----------------------|
| | <u>268,856,822</u> | <u>4,567,443,643</u> |
|--|--------------------|----------------------|

| | Fiscal Year 2010 | Fiscal Years 1989 - 2010 |
|---|-----------------------------|-------------------------------------|
| <u>Distributions not allocated to specific counties</u> | | |
| <i>Teachers' Retirement Fund pre-1996 Account</i> | 30,000,000 | 552,600,963 |
| <i>Teachers' Retirement Fund 1996 Account</i> | | 60,000,000 |
| <i>Build Indiana Fund Local Projects</i> | | 2,435,100 |
| <i>Local Police Fire not Specifically Allocated</i> | | 43,606,413 |
| <i>Indiana Technology Fund</i> | 1,655,664 | 33,864,807 |
| <i>Higher Education Technology</i> | | 29,000,000 |
| <i>21st Century Research and Techonology Fund</i> | | 50,699,998 |
| <i>Digital Television Conversion for Indiana PBS Stations</i> | | 17,879,380 |
| <i>Little Calumet River Basin Commission</i> | | 3,000,000 |
| <i>Indiana University Proton Therapy</i> | | 10,000,000 |
| <i>Purdue University-Nanotechnology</i> | | 5,000,000 |
| <i>Department of Natural Resources State Projects</i> | | 1,163,781 |
| <i>Indiana Department of Transportation Projects</i> | | 6,156,833 |
| <i>Stream Pollution Control Grants</i> | | 22,800,000 |
| <i>Board of Finance Transfer to the General Fund</i> | | 247,304,622 |
| <i>Property Tax Replacement Fund Transfer</i> | | 375,000,000 |
| <i>1992-1993 Biennium Appropriations to the Highway Constructions Ac.</i> | | 72,500,000 |
| <i>Excise Cut Replacement Account</i> | | 2,447,171 |
| <i>Other State & Local Distributions</i> | | 8,260,253 |
| <i>I-Light</i> | 2,000,000 | 2,000,000 |
| <i>IHETS</i> | 600,000 | 600,000 |
| <i>Gigapop</i> | 771,951 | 771,951 |
| <i>Education Alliance</i> | 395,266 | 395,266 |
| <i>Education Services</i> | 695,226 | 695,226 |
| <i>Degree Link</i> | 541,465 | 541,465 |
| <i>Workforce Centers</i> | 862,110 | 862,110 |
| <i>Midwest Higher Education</i> | 95,000 | 95,000 |
| <i>David Ford Fund</i> | 3,809,965 | 3,809,965 |
| <i>Airport Development</i> | 1,200,000 | 1,200,000 |
| <i>Lake Shafer</i> | 40,386 | 40,386 |
| <i>Transfer to the General Fund</i> | | 44,000,000 |
| Total | 42,667,033 | 1,598,730,690 |
| Grand Total - Build Indiana Fund Distributions | 311,523,855 | 6,166,174,333 |

Table 3
Distribution of Admissions Tax and Wagering Tax
Fiscal Year 2010
and Cumulative: FY 1996 through FY 2010

| | Fiscal Year 2010 | Cumulative Total Fiscal Years 1996-2010 |
|--|-----------------------------|--|
| Riverboat Admissions Tax | | |
| Distribution to State/Local Units* | \$121,690,288 | \$1,551,504,784 |
| Riverboat Wagering Tax | | |
| Distribution to Property Tax Replacement Fund | \$0 | \$2,767,882,879 |
| Distribution to State General Fund | \$372,000,569 | \$557,275,656 |
| Local Revenue Sharing ** | \$33,000,000 | \$264,000,000 |
| Distribution to Lottery and Gaming Surplus Account | \$121,842,516 | \$2,148,164,474 |
| Distribution to Local Units | \$99,844,685 | \$1,229,820,671 |
| Indiana Gaming Commission Administrative | \$1,848,370 | \$40,188,043 |
| Gambling at Racetracks | | |
| Slot Machine Wagering Tax to State Property Tax Reduction Trust Fund | \$0 | \$49,279,708 |
| Slot Machine Wagering Tax to State General Fund | \$120,797,283 | \$183,612,181 |
| 15% of AGR Share to General Fund | \$3,045,453 | \$3,045,453 |
| County Wagering Fees | \$12,850,117 | \$24,350,548 |
| Supplemental Wagering Fees | \$4,283,372 | \$8,116,849 |
| Grand Total | \$891,202,652 | \$8,827,241,246 |

* In FY 2010, \$658.2 M in wagering tax revenues were deposited in the state General Fund. In Sep 2009, \$40.8 M was transferred from the state General Fund to the state and local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2010, \$121.8 M was transferred from the state Gaming Fund to the Build Indiana Fund (BIF) to meet the statutory requirement.

** P.L. 224-2003 required the \$33.0 million set aside for local revenue sharing for FY 2003 to be deposited in the state General Fund. In FY 2004, and years thereafter, \$33.0 million was distributed to the local units in counties which do not have any riverboat casino.

Table 4
Distribution of Riverboat Admissions Tax to Local and State Units
Fiscal Year 2010
and Cumulative: FY 1996 through FY 2010

| | Fiscal Year 2010* | Cumulative Total Fiscal Years 1996-2010* |
|--|------------------------------|---|
| Dearborn County | \$7,986,675 | \$90,281,105 |
| Dearborn County Convention and Visitor's Bureau | \$798,660 | \$9,028,029 |
| East Chicago** | \$5,816,409 | \$71,634,877 |
| Evansville | \$2,123,935 | \$29,580,172 |
| Gary** | \$6,275,574 | \$85,084,165 |
| Hammond** | \$5,678,113 | \$73,959,157 |
| Harrison County | \$11,205,489 | \$118,310,847 |
| Harrison County Convention and Visitor's Bureau | \$560,269 | \$5,915,490 |
| Indiana Horse Racing Commission*** | \$0 | \$291,683,628 |
| Lake County** | \$17,770,097 | \$230,678,198 |
| Lake County Convention and Visitor's Bureau | \$1,599,290 | \$21,723,225 |
| LaPorte County | \$4,165,759 | \$46,980,211 |
| LaPorte County Convention and Visitor's Bureau | \$416,572 | \$4,697,980 |
| Lawrenceburg | \$7,986,675 | \$90,281,105 |
| Mental Health, Division of | \$4,252,833 | \$51,576,943 |
| Michigan City | \$4,165,759 | \$46,980,211 |
| North West Indiana Law Enforcement Training Center | \$177,704 | \$1,344,386 |
| Ohio County | \$2,481,893 | \$37,151,636 |
| Ohio County Convention and Visitor's Bureau | \$248,187 | \$3,715,130 |
| Rising Sun | \$2,481,893 | \$37,151,636 |
| State Fair Commission | \$6,379,313 | \$77,366,187 |
| Switzerland County | \$4,795,222 | \$43,894,641 |
| Switzerland County Convention and Visitor's Bureau | \$239,759 | \$2,194,712 |
| Vanderburgh County | \$2,123,935 | \$29,580,172 |
| Vanderburgh County Convention and Visitor's Bureau | \$212,392 | \$2,957,991 |
| Orange County | \$983,393 | \$3,319,096 |
| Paoli | \$223,498 | \$754,340 |
| Orleans | \$223,498 | \$754,340 |
| French Lick | \$446,997 | \$1,712,428 |
| West Baden Springs | \$446,997 | \$1,712,428 |
| Orange County Development Commission | \$446,997 | \$2,145,392 |
| West Baden Hotel Preservation & Maintenance Fund | \$581,096 | \$2,597,996 |
| Indiana Economic Development Corporation | \$1,117,492 | \$4,408,412 |
| Historic Hotel Preservation Commission | \$0 | \$229,216 |
| State General Fund*** | \$17,277,913 | \$30,119,300 |
| Grand Total | \$121,690,288 | \$1,551,504,782 |

* The distributions include supplemental distributions from GF/PTRF to meet the fiscal year guaranteed level.

FY 2010 supplemental distribution of \$39,210,907 made from the state General Fund in Sep 2010 is not included in this total.

** \$8.4 million shown to Lake county units for FY 2010 were reimbursed to the state General Fund for property tax credit provided during tax year 2007. In total, \$57.7 million has been reimbursed to the state between 2005 and 2009.

*** As required by HEA 1835-2007, in FY 2010 the Indiana Horse Racing Commission's share of \$17.2 million of admissions tax revenue was deposited in the state General Fund.

Table 5
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2010
and Cumulative: FY 1996 through FY 2010

| | Fiscal Year 2010 | Cumulative Total Fiscal Years 1996-2010 |
|---|-----------------------------|--|
| East Chicago | \$13,549,654 | \$164,299,716 |
| Evansville | \$4,760,340 | \$70,692,642 |
| Gary | \$11,257,270 | \$167,927,332 |
| Hammond ** | \$10,285,754 | \$178,388,869 |
| Harrison County | \$11,767,667 | \$127,864,983 |
| Lawrenceburg | \$17,686,963 | \$218,420,683 |
| Michigan City | \$9,556,783 | \$115,467,703 |
| Rising Sun | \$5,302,784 | \$92,334,822 |
| Switzerland County | \$5,111,269 | \$48,633,961 |
| Orange County | \$1,521,533 | \$6,078,241 |
| Orange Co C&V Bureau | \$84,530 | \$301,881 |
| Orleans | \$845,296 | \$3,018,805 |
| Paoli | \$845,296 | \$3,018,805 |
| French Lick | \$1,352,474 | \$5,474,480 |
| West Baden Springs | \$1,352,474 | \$5,474,480 |
| Historic Hotel Preservation Commission | \$0 | \$1,288,784 |
| Orange Co. Development Commission | \$1,352,474 | \$4,830,088 |
| WB Hotel Preservation & Maintenance Fund | \$3,212,125 | \$16,304,398 |
| Grand Total | \$99,844,685 | \$1,229,820,670 |

*This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 M is set aside for revenue sharing among counties that do not have a casino and the remaining after above distribution is deposited in the state General Fund. An amount is transferred from the state General Fund to the Build Indiana Fund to meet the cap of \$250.0 M for each fiscal year. The Orange County casino distribution is illustrated in figure 5.

** In FY 2009, \$3,463,269 in excess of the statutory amount was transferred to Hammond. This amount was reversed in FY 2010.

TABLE 6
DISTRIBUTION OF FY 2010 RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY

| COUNTY | AMOUNT | COUNTY | AMOUNT |
|--------------------------|-----------|--------------------------|------------|
| ADAMS COUNTY TOTAL | 210,426 | MADISON COUNTY TOTAL | 834,559 |
| ALLEN COUNTY TOTAL | 2,076,723 | MARION COUNTY TOTAL | 5,384,751 |
| BARTHOLOMEW COUNTY TOTAL | 447,043 | MARSHALL COUNTY TOTAL | 282,413 |
| BENTON COUNTY TOTAL | 58,957 | MARTIN COUNTY TOTAL | 64,890 |
| BLACKFORD COUNTY TOTAL | 87,913 | MIAMI COUNTY TOTAL | 225,802 |
| BOONE COUNTY TOTAL | 288,539 | MONROE COUNTY TOTAL | 754,487 |
| BROWN COUNTY TOTAL | 93,601 | MONTGOMERY COUNTY TOTAL | 235,484 |
| CARROLL COUNTY TOTAL | 126,193 | MORGAN COUNTY TOTAL | 417,342 |
| CASS COUNTY TOTAL | 256,141 | NEWTON COUNTY TOTAL | 91,155 |
| CLARK COUNTY TOTAL | 603,725 | NOBLE COUNTY TOTAL | 289,591 |
| CLAY COUNTY TOTAL | 166,188 | OHIO COUNTY TOTAL | |
| CLINTON COUNTY TOTAL | 211,935 | ORANGE COUNTY TOTAL | |
| CRAWFORD COUNTY TOTAL | 67,230 | OWEN COUNTY TOTAL | 136,338 |
| DAVISS COUNTY TOTAL | 186,615 | PARKE COUNTY TOTAL | 107,895 |
| DEARBORN COUNTY TOTAL | | PERRY COUNTY TOTAL | 118,271 |
| DECATUR COUNTY TOTAL | 153,666 | PIKE COUNTY TOTAL | 80,334 |
| DEKALB COUNTY TOTAL | 252,105 | PORTER COUNTY TOTAL | 918,667 |
| DELAWARE COUNTY TOTAL | 743,261 | POSEY COUNTY TOTAL | 169,349 |
| DUBOIS COUNTY TOTAL | 248,281 | PULASKI COUNTY TOTAL | 86,079 |
| ELKHART COUNTY TOTAL | 1,143,912 | PUTNAM COUNTY TOTAL | 225,408 |
| FAYETTE COUNTY TOTAL | 160,131 | RANDOLPH COUNTY TOTAL | 171,476 |
| FLOYD COUNTY TOTAL | 443,213 | RIPLEY COUNTY TOTAL | 165,982 |
| FOUNTAIN COUNTY TOTAL | 112,357 | RUSH COUNTY TOTAL | 114,278 |
| FRANKLIN COUNTY TOTAL | 138,622 | ST JOSEPH COUNTY TOTAL | 1,661,877 |
| FULTON COUNTY TOTAL | 128,359 | SCOTT COUNTY TOTAL | 143,684 |
| GIBSON COUNTY TOTAL | 203,386 | SHELBY COUNTY TOTAL | 271,880 |
| GRANT COUNTY TOTAL | 459,359 | SPENCER COUNTY TOTAL | 127,608 |
| GREENE COUNTY TOTAL | 207,498 | STARKE COUNTY TOTAL | 147,414 |
| HAMILTON COUNTY TOTAL | 1,534,032 | STEUBEN COUNTY TOTAL | 207,854 |
| HANCOCK COUNTY TOTAL | 346,639 | SULLIVAN COUNTY TOTAL | 136,119 |
| HARRISON COUNTY TOTAL | | SWITZERLAND COUNTY TOTAL | |
| HENDRICKS COUNTY TOTAL | 651,418 | TIPPECANOE COUNTY TOTAL | 932,166 |
| HENRY COUNTY TOTAL | 303,565 | TIPTON COUNTY TOTAL | 103,739 |
| HOWARD COUNTY TOTAL | 531,708 | UNION COUNTY TOTAL | 45,990 |
| HUNTINGTON COUNTY TOTAL | 238,275 | VANDERBURGH COUNTY TOTAL | |
| JACKSON COUNTY TOTAL | 258,676 | VERMILLION COUNTY TOTAL | 105,060 |
| JASPER COUNTY TOTAL | 188,010 | VIGO COUNTY TOTAL | 662,400 |
| JAY COUNTY TOTAL | 136,463 | WABASH COUNTY TOTAL | 218,781 |
| JEFFERSON COUNTY TOTAL | 198,411 | WARREN COUNTY TOTAL | 52,686 |
| JENNINGS COUNTY TOTAL | 172,434 | WARRICK COUNTY TOTAL | 327,815 |
| JOHNSON COUNTY TOTAL | 792,111 | WASHINGTON COUNTY TOTAL | 170,362 |
| KNOX COUNTY TOTAL | 245,665 | WAYNE COUNTY TOTAL | 444,927 |
| KOSCIUSKO COUNTY TOTAL | 463,451 | WELLS COUNTY TOTAL | 172,722 |
| LAGRANGE COUNTY TOTAL | 218,462 | WHITE COUNTY TOTAL | 158,122 |
| LAKE COUNTY TOTAL | | WHITLEY COUNTY TOTAL | 192,165 |
| LAPORTE COUNTY TOTAL | | | |
| LAWRENCE COUNTY TOTAL | 287,381 | TOTAL | 33,000,000 |

Note: County Auditor will distribute county total to cities and towns in the county according to the ratio the city's or town's population bears to the total county population. The amount remaining after the distributions to the cities and towns is the county's share.